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Public

Accounts

Volume I

**FINANCIAL
STATEMENTS**



**PROVINCE OF
BRITISH COLUMBIA**
**MINISTRY OF
FINANCE AND
CORPORATE RELATIONS**



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1988-89

**Public
Accounts
Volume I**

**FINANCIAL
STATEMENTS**

**FOR THE FISCAL YEAR ENDED
MARCH 31, 1989**



**PROVINCE OF
BRITISH COLUMBIA
MINISTRY OF
FINANCE AND
CORPORATE RELATIONS**

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., LL.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1989.

*Ministry of Finance
and Corporate Relations
Victoria, B.C.
September 30, 1989*

MEL COUVELIER
Minister of Finance and Corporate Relations

September 30, 1989
Victoria, B.C.

The Honourable MEL COUVELIER
Minister of Finance and Corporate Relations


SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1989.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

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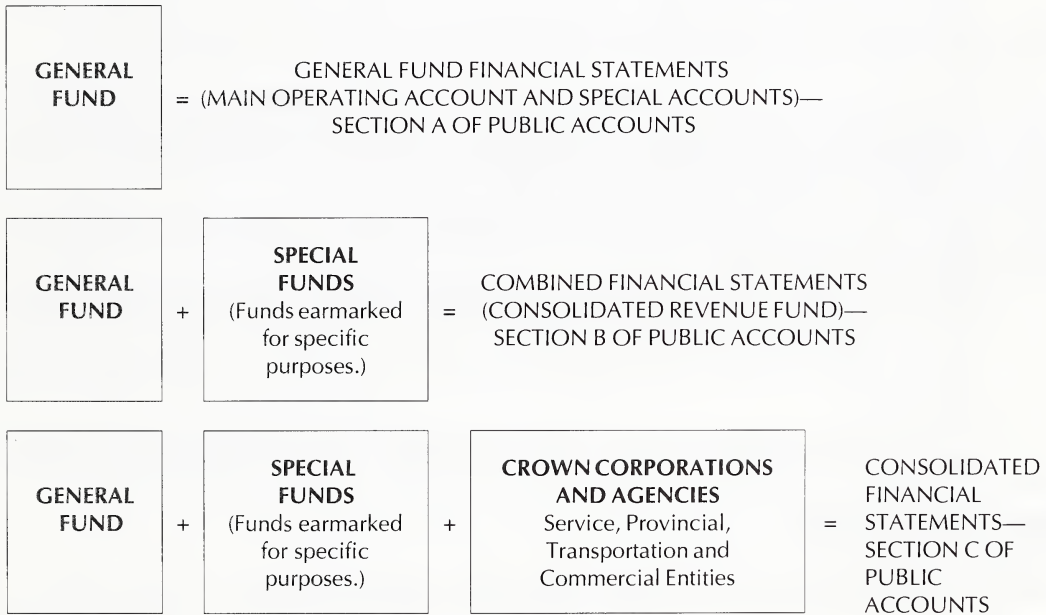
GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Government's financial statements are prepared in accordance with the accounting policies described in this Introduction and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the Significant Accounting Policies section below.

Statement of Responsibility

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared by the Comptroller General under the direction of the Treasury Board, pursuant to section 8 (2) of the *Financial Administration Act*, in accordance with the Government's stated accounting policies and principles. Each financial statement covers the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies. The financial statements are, therefore, prepared to incorporate various levels of activity under its authority:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A General Fund Financial Statements* — these statements contain the operating activities of the Government including special accounts.
- *Section B Combined Financial Statements* — these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.

- *Section C Consolidated Financial Statements* — these statements have been prepared to disclose the economic impact of the Government's activities. They aggregate the Consolidated Revenue Fund and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on a modified equity basis.
- *Section D Supplementary Schedules to the Financial Statements* — this section contains schedules which support the information presented in the Province's General Fund financial statements. Section D also contains Detailed Ministry Expenditures — this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section E Detailed Schedules of Payments* — this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Crown Corporations and Agencies* — this section contains the latest audited financial statements of Crown corporations and other Government agencies: a summary of financial information for those entities included in this section is incorporated in Section F.
- *Section G Financial Statements for various Trust Funds* — this section contains the latest audited financial statements of the pension, superannuation and long-term disability funds administered by the Government. A summary of financial information for Trust Funds is included in this section.

The financial statements included in Volume I comprise the following:

- *Balance Sheet* — a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Revenue and Expenditure* — a statement summarizing the items of revenue and expenditure for the fiscal year. The net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments* — a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes and Supplementary Statements to Financial Statements* — these provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

Significant Accounting Policies

BASIS OF ACCOUNTING

The accrual basis of accounting is used, which is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized. Contributions are recorded as expenditure at the earlier of:

- (i) the date payment has been authorized; or,
- (ii) the date on which performance conditions are achieved by the recipient under provisions of a statute, contract or agreement.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charges and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue or recoveries of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due From Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of \$1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions.

Commitments

Commitments represent future obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

1989 CHANGES IN ACCOUNTING POLICY

- *Grants and Contributions* — Beginning in fiscal 1988/89 Social Assistance payments are recognized as expenditure when disbursement of the funds has been authorized, rather than in the month to which they were intended to apply. This removes the one exception which formerly existed for recognition of grant expenditures and results in the inclusion, in the 1988/89 operating statement, of March 1989 payments of \$64,009,653 and related Canada Assistance Plan revenue of \$31,960,856. In prior years, these amounts would have been reported as prepaid program costs and deferred revenue respectively. The net effect of this change is an increase in the prior years' net expenditure which has been shown as a non-operating accounting adjustment of \$31,414,265 on the Statement of Revenue and Expenditure.
- *Guaranteed Debt* — Accrued interest and dividends outstanding at the fiscal year-end have been omitted from the guaranteed debt amounts, in accordance with the more generally accepted accounting practice of other governments. As a result, the 1988 net outstanding guaranteed debt has been reduced by \$422,186,000.

SECTION A

**GENERAL FUND FINANCIAL STATEMENTS
AS AT MARCH 31, 1989**

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Telephone: (604) 387-6803
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AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the balance sheet of the General Fund of the Government of the Province of British Columbia as at March 31, 1989, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the General Fund as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1989 Changes in Accounting Policy section of the Introduction to the 1988/89 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the General Fund. Other significant financial activities of the Government occur outside the General Fund. These additional activities are reflected, in part, in the combined financial statements (section B of the Public Accounts), which combine the transactions and balances of the Budget Stabilization Fund and the Privatization Benefits Fund with those of the General Fund. The consolidated financial statements (section C of the Public Accounts) are the summary financial statements of the Government, consolidating the transactions and balances of the General and Special Funds with those of certain Crown corporations and agencies to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
August 31, 1989*

GENERAL FUND BALANCE SHEET AS AT MARCH 31, 1989

	Note	In Thousands	
		1989	1988
ASSETS		\$	\$
Cash and temporary investments	2	682,066	116,351
Accounts receivable	3	942,295	811,647
Inventories	4	126,450	118,786
Investments in and amounts due from Crown corporations and agencies	5	604,181	1,004,058
Loans, advances and other investments	6	274,076	163,027
Mortgages receivable	7	417,680	322,719
Fiscal Agency loans	8	3,811,274	2,623,218
Other assets	9	30,427	166,687
		<u>6,888,449</u>	<u>5,326,493</u>
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,083,674	992,795
Due to Crown corporations, agencies and funds	11	1,652,690	941,634
Deferred revenue	12	252,720	255,513
Public debt, issued for Government purposes	13	4,919,246	5,016,747
Public debt, to finance Fiscal Agency loans	14	3,813,058	2,623,218
		<u>11,721,388</u>	<u>9,829,907</u>
Net equity (deficiency)	15	(4,832,939)	(4,503,414)
		<u>6,888,449</u>	<u>5,326,493</u>
Fixed assets	Introduction		
Contingencies and commitments	18		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



P. G. HALKETT

Deputy Minister of Finance and Corporate Relations



D. B. MARSON

Comptroller General

GENERAL FUND STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands		1988
	1989		
	Estimates ²	Actual	Actual
	\$	\$	\$
REVENUE			
Taxation	6,590,000	6,971,648	6,193,635
Natural resources	1,210,000	1,261,327	1,222,958
Other	1,208,000	1,403,943	1,051,542
Privatization transactions (Note 16)		308,518	
Contributions from Government enterprises	448,000	439,017	469,795
Contributions from the Federal Government	2,108,000	2,109,881	2,019,931
Gross revenue	11,564,000	12,494,334	10,957,861
Less: Transfer to Budget Stabilization Fund		(591,917)	(717,377)
Transfers to Privatization Benefits Fund		(308,518)	
Net revenue	11,564,000	11,593,899	10,240,484
EXPENDITURE			
Health	4,010,363	4,012,227	3,684,084
Social services	1,385,668	1,411,132	1,348,804
Education	2,825,767	2,880,584	2,628,234
Protection of persons and property	525,202	553,866	508,879
Transportation	862,805	829,150	927,681
Natural resources and economic development	968,726	866,764	734,840
Other	441,862	444,218	406,098
General government	219,207	206,952	241,992
Debt servicing—Third Parties ¹	595,400	530,787	525,277
Debt servicing—Budget Stabilization Fund	45,000	77,330	
Transfer from Lottery Fund Special Account to Budget Stabilization Fund	79,000	79,000	25,528
Total expenditure (Note 17)	11,959,000	11,892,010	11,031,417
Net Operating Expenditure for the Year	(395,000)	(298,111)	(790,933)
NON-OPERATING TRANSACTIONS			
Accounting adjustment for recognition of grants paid for Social Assistance payments (Introduction)		(31,414)	
Net Expenditure for the Year (Note 15)	(395,000)	(329,525)	(790,933)

¹ Debt servicing does not include interest of \$348,092,167 (1988 – \$248,461,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

² This presentation makes no attempt to include additional statutory or other appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditures (see A21 to A36). Estimated expenditure totals have been adjusted to include the \$79 million transfer of the Lottery Fund Special Account balance to the Budget Stabilization Fund and the \$45 million estimated interest revenue of the Budget Stabilization Fund that were originally presented in the Estimates as a \$124 million revenue offset. Estimated totals are otherwise as presented in the Estimates for this fiscal year.

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND
STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
	\$	\$
OPERATING TRANSACTIONS		
Net operating expenditure for the year.....	(298,111)	(790,933)
Non-cash items included in net expenditure		
Accounts receivable (increases).....	(130,648)	(22,015)
Accounts payable increases	90,879	96,467
Due to Crown corporations increases	711,056	519,745
Public debt increases	21,251	29,681
Due from Crown corporations (increases).....		(3)
Loans, advances & equity investments decreases	35,213	
Accounting adjustment	(31,414)	
Other under \$10 million	2,219	(2,155)
	698,556	621,720
Cash items applicable to future operations.....	124,636	(26,188)
Cash derived from (used for) operations	525,081	(195,401)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues).....	(146,262)	(8,383)
Mortgages receivable (issues)	(98,572)	(23,084)
Divestment of:		
Crown corporations	399,877	36,208
Other assets	125	
Cash derived from investments	155,168	4,741
Total financial increases (requirements).....	680,249	(190,660)
FINANCING TRANSACTIONS		
Increase in public debt issues	1,023,721	602,596
Less: Used for Fiscal Agency loans.....	(1,138,255)	(405,463)
Cash derived from (used for) financing.....	(114,534)	197,133
Increase in cash and temporary investments	565,715	6,473
Balance — Beginning of Year	116,351	109,878
Balance — End of Year.....	682,066	116,351

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General and Special Accounts which together are known as the General Fund. Separate combined financial statements of the Government are prepared which include the financial activities of the General Fund and the Special Funds which are together known as the Consolidated Revenue Fund. (See Section B of the Public Accounts.) There are also separate consolidated financial statements of the Government which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (See Section C of the Public Accounts.)

For purposes of these financial statements, the General and Special Accounts of the Government are presented as one General Fund, which is comprised of:

- General Account — includes all transactions and balances of the Government not otherwise earmarked by legislative action, including those of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Accounts — statutory spending authorities for specific purposes with defined limits on total spending as established by the Legislature.

(b) PRINCIPLES OF COMBINATION

The General Account is combined with the Special Accounts after adjusting them to conform with the accounting policies as described below. Inter-account revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1989 changes in accounting policy are as stated in the Introduction to the Public Accounts, with the following amendments:

- Revenue, as specified by the Lieutenant Governor in Council, may be paid into the Budget Stabilization Fund by the Minister of Finance and Corporate Relations, to assist in stabilizing the operating revenues of the Government.
- Privatization proceeds, as specified by the Lieutenant Governor in Council, may be paid into the Privatization Benefits Fund.
- Lottery Fund Special Account money under section 7(c) of the *Lottery Act* may, if authorized by the Lieutenant Governor in Council, be paid into the Budget Stabilization Fund.

2. Cash and Temporary Investments

	In Thousands	
	1989	1988
	\$	\$
Cash (cheques issued in excess of funds on deposit)	(157,348)	(160,497)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios ¹	839,414	223,409
Other		53,439
	<u>682,066</u>	<u>116,351</u>

¹ Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS **FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

3. Accounts Receivable

	In Thousands	
	1989	1988
	\$	\$
Taxes receivable	513,737	429,616
Local government bodies	2,728	4,904
Government of Canada	91,557	69,034
Ministerial accounts receivable	305,364	298,148
Accrued interest	81,110	59,745
Crown corporations and agencies	26,045	20,981
	1,020,541	882,428
Less provision for doubtful accounts	(78,246)	(70,781)
	942,295	811,647

4. Inventories

	In Thousands	
	1989	1988
	\$	\$
Property under development	67,609	53,118
British Columbia Liquor Distribution Branch	58,008	58,986
Ministerial inventories	833	6,682
	126,450	118,786

5. Investments In and Amounts Due From Crown Corporations and Agencies

Crown Corporations and Agencies	In Thousands			
	1989			1988
	Investments \$	Amounts Due \$	Total \$	Total \$
British Columbia Buildings Corporation		45,199	45,199	55,758
British Columbia Enterprise Corporation	2,041	710	2,751	324,753
British Columbia Ferry Corporation				6,851
British Columbia Food Exhibitions Ltd. ¹				
British Columbia Hydro and Power Authority		8,091	8,091	8,087
B.C. Pavilion Corporation	155,179		155,179	162,008
British Columbia Petroleum Corporation		40,905	40,905	85,905
British Columbia Railway Company	257,923	10,000	267,923	278,231
British Columbia Regional Hospital Districts Financing Authority ...		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	36,500
British Columbia Steamship Company (1975) Ltd. ¹				
Discovery Enterprises Inc		10,176	10,176	7,032
Housing Corporation of British Columbia ¹				
Pacific Coach Lines Limited ¹				
Provincial Rental Housing Corporation	634	22,901	23,535	25,011
Workers' Compensation Board of British Columbia		1,922	1,922	1,922
	415,777	188,404	604,181	1,004,058

¹ The Province's investment is less than one thousand dollars for each of these corporations.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(a) DEFINITIONS

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) BRITISH COLUMBIA PETROLEUM CORPORATION (THE CORPORATION)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) PACIFIC COACH LINES LIMITED (THE COMPANY)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September, 1986.

(d) BRITISH COLUMBIA ENTERPRISE CORPORATION (THE CORPORATION)

During the year, upon instructions from the Government, the Corporation transferred certain assets and liabilities to the Province of British Columbia. These transfers were charged against the Province's investment in the Corporation. The transferred assets included:

- (i) loans made under the *Development Corporation Act* now in Loans, advances and other investments of the Province (Note 6);
- (ii) proceeds from the sale agreement for the sale of False Creek Lands (the former Expo 86 site) during the year of \$320 million and all of the Corporation's related rights, titles and benefits as follows:
 - \$50 million cash;
 - \$270 million flow of payments to be received between 1995 and 2003. The present value of this has been determined to be \$81.9 million, including \$6.9 million in interest income since the date of the sale, and is secured by a letter of credit;
 - the right to receive further payments, referred to in the sale agreement as public participation funding, should future development of the Lands exceed a certain square footage of buildable floor space. The amount due from future public participation funding has been estimated to be \$111 million, with a March 31, 1989 present value of \$20 million. The collection of these payments is secured in part by a mortgage on certain lands and buildings included in the sale.

The \$81.9 million and the \$20 million totalling \$101.9 million are included in the Mortgages receivable (Note 7).

The Government intends to wind-up the operations of this corporation in the subsequent fiscal year.

6. Loans, Advances and Other Investments

	In Thousands	
	1989	1988
	\$	\$
<i>Low Interest Loan Agreement Revolving Fund Act</i>	9,070	31,845
<i>Homeowner Assistance Act</i>	11,116	17,393
<i>Ministry of Lands, Parks and Housing Act</i>	4,308	12,467
<i>Industrial Development Incentive Act</i>	77,746	40,672
<i>Industrial Development Fund Act</i>	27,168	22,932
<i>Crop Insurance Stabilization Act</i>	13,700	15,200
<i>Agricultural Land Development Act</i>	15,199	16,047
<i>Downtown Revitalization Act</i>	15,274	17,568
<i>Development Corporation Act (Note 5(d))</i>	144,287	
Other	23,035	20,518
	340,903	194,642
Less provision for doubtful accounts	(66,827)	(31,615)
	274,076	163,027

GENERAL FUND NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

7. Mortgages Receivable

	In Thousands	
	1989	1988
	\$	\$
Crown Land — Pursuant to the <i>Ministry of Lands, Parks and Housing Act</i>	31,199	31,013
False Creek Land Sale (Note 5(d))		
Note receivable	81,908	
Public participation funding agreement	20,000	
Provincial Home Acquisition — Pursuant to the <i>Provincial Home Acquisition Act, Home Purchase Assistance Act, and the Home Conversion and Leasehold Loan Act</i>	303,188	306,376
Other	806	1,140
	437,101	338,529
Less provision for doubtful accounts	(19,421)	(15,810)
	417,680	322,719

8. Fiscal Agency Loans

	In Thousands	
	1989	1988
	\$	\$
British Columbia Assessment Authority	4,830	4,331
British Columbia Buildings Corporation	210,400	154,693
British Columbia Educational Institutions Capital Financing Authority	15,932	19,385
British Columbia Enterprise Corporation		88,907
British Columbia Regional Hospital Districts Financing Authority	32,743	15,467
British Columbia Hydro and Power Authority	2,347,977	1,218,212
British Columbia Railway Company	73,742	73,939
British Columbia Steamship Company (1975) Ltd		8,572
British Columbia Systems Corporation	19,135	24,570
British Columbia Transit	873,703	835,028
Capital Project Certificate of Approval Program	134,797	90,021
Cariboo District	472	
Greater Vancouver Sewerage and Drainage District	28,265	29,095
Greater Vancouver Water District	19,883	19,750
Improvement Districts	1,509	746
Simon Fraser University	725	
Thompson-Nicola District	861	
University of British Columbia	43,860	40,502
University of Victoria	2,440	
	3,811,274	2,623,218

9. Other Assets

	In Thousands	
	1989	1988
	\$	\$
Prepaid Program Costs		
<i>Guaranteed Available Income for Need Act</i> (Introduction)		65,708
Medical Services Commission of British Columbia (Note 20)		37,755
Other ministerial prepayments	15,124	45,381
Unamortized issue costs of Public Debt	15,303	17,843
	30,427	166,687

**GENERAL FUND NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1989	1988
	\$	\$
Ministry trade accounts and other liabilities	760,507	567,936
Accrued interest on public debt	224,775	212,875
Accrued employee leave entitlements ¹	71,982	130,835
<i>Forest Act</i> , Section 88 ²	4,954	49,700
Government of Canada	21,456	31,449
	<u>1,083,674</u>	<u>992,795</u>

¹ Reduction is primarily due to payout of early retirement incentive plan amounts, including related accrued leave entitlements.

² Credits issued under Section 88 were discontinued in October 1987.

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1989	1988
	\$	\$
Special Funds	1,491,152	742,905
Trust Funds	36,445	16,423
British Columbia Colleges and Institutes	12,346	11,923
British Columbia Enterprise Corporation		1,428
British Columbia Housing Management Commission	3,255	25
Legal Services Society	70	
Medical Services Commission of British Columbia	100,646	161,105
Simon Fraser University	1,860	1,766
University of British Columbia	5,723	4,942
University of Victoria	1,193	1,117
	<u>1,652,690</u>	<u>941,634</u>

12. Deferred Revenue

	In Thousands	
	1989	1988
	\$	\$
Motor vehicle licences and permits	64,565	85,322
Water rentals and recording fees	62,427	64,127
Petroleum, natural gas and minerals, leases and fees	23,660	23,569
Canada Assistance Plan (Introduction)		32,839
Medical Services Plan premiums (Note 20)	44,802	
Miscellaneous	57,266	49,656
	<u>252,720</u>	<u>255,513</u>

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

13. Public Debt Issued for Government Purposes

Year of Maturity	In Thousands				1988	
	Canadian Dollar Debt \$	U.S. Dollar Debt (CDN \$) \$	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent
Short term promissory notes						
1988-1989					207,394	
1989-1990	150,100		150,100			
Treasury Bills						
1988-1989					780,000	
1989-1990	780,000		780,000			
Notes and bonds						
1988-1989					162,394	11.04
1989-1990	145,806	182,512	328,318	11.08	330,798	11.08
1990-1991	705,127	558	705,685	9.69	705,705	9.70
1991-1992	795,632	558	796,190	9.74	643,454	9.77
1992-1993	350,500	558	351,058	8.37	337,077	8.41
1993-1994	500,455	558	501,013	10.15	491,752	10.20
1994-1999	1,281,609	16,773	1,298,382	9.06	1,298,957	9.06
1999-2004	348,449		348,449	9.94	348,507	9.94
2004-2009	60,058		60,058	11.60	60,058	11.60
2009-2014	220		220	5.13	220	5.13
2014-2015	51		51	5.13	51	5.13
	<u>4,187,907</u>	<u>201,517</u>	<u>4,389,424</u>	<u>9.61</u>	<u>4,378,973</u>	<u>9.68</u>
Total debt issued at face value	<u>5,118,007</u>	<u>201,517</u>	<u>5,319,524</u>		<u>5,366,367</u>	
		(\$165,245 U.S.)				
Less:						
Sinking funds			(230,195)		(156,490)	
Subtotal			<u>5,089,329</u>		<u>5,209,877</u>	
Unamortized discount			(170,083)		(193,130)	
			<u>4,919,246</u>		<u>5,016,747</u>	

Notes outstanding at March 31, 1989 mature on April 3, 1989 at an annual average interest rate of 12.00%. During the year \$575.3 million in notes were issued at interest rates which varied between 8.38% - 12.00%.

Treasury bills outstanding at March 31, 1989 mature at various dates to June 28, 1989 at an annual average interest rate of 11.60%. During the year, \$3.12 billion in Treasury bills were issued at interest rates which varied between 8.60% - 12.27%.

The Province had 134 series of notes and bonds outstanding at March 31, 1989.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1988: 325 million Francs) which have been fully hedged to \$148.8 million U.S. (1988: \$148.8 million U.S.). In October 1988, the \$148.8 million U.S. was, in turn, fully hedged to \$182 million Canadian through a currency exchange agreement.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1988: 31.1 billion Yen) which have been fully hedged to \$220.7 million Canadian (1988: \$220.7 million Canadian) through a currency exchange agreement.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	Canadian Funds \$	U.S. Funds \$
1990	208,274	149,536 ¹
1991	755,118	687
1992	790,724	687
1993	372,417	687
1994	388,884	687

¹ \$148.8 million U.S. has been fully hedged to \$182 million Canadian through a currency exchange agreement.

**GENERAL FUND NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

14. Public Debt to Finance Fiscal Agency Loans

		In Thousands					
		1989				1988	
	Year of Maturity	Canadian Dollar Debt \$	U.S. Dollar Debt (CDN \$) \$	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent
Short term promissory notes	1988-1989					1,032,954	
	1989-1990	2,223,109	26,764	2,249,873			
Notes and bonds	1988-1989					50,000	10.50
	1989-1990	294,863		294,863	11.21	294,863	11.21
	1990-1991	23,285		23,285	11.55	23,285	11.55
	1991-1992	171,090		171,090	10.22	171,090	10.22
	1992-1993	53,916		53,916	10.17	53,916	10.17
	1993-1994	18,613		18,613	11.38	13,743	12.69
	1994-1999	326,870		326,870	10.18	312,457	10.16
	1999-2004	10,000		10,000	11.65	10,000	11.65
	2004-2009	829,858		829,858	11.05	730,254	11.19
		<u>1,728,495</u>		<u>1,728,495</u>	<u>10.82</u>	<u>1,659,608</u>	<u>10.87</u>
Total debt issued at face value.....		<u>3,951,604</u>	<u>26,764</u>	<u>3,978,368</u>		<u>2,692,562</u>	
			(\$22,200 U.S.)				
Less:							
Sinking funds				(76,706)		(43,057)	
Subtotal				3,901,662		2,649,505	
Unamortized discount				(88,604)		(26,287)	
				<u>3,813,058</u>		<u>2,623,218</u>	

Notes outstanding at March 31, 1989 mature at various dates to February 12, 1990 at an annual average interest rate of 11.48%. During the year, \$6.9 billion in notes were issued at interest rates which varied between 7.50% - 12.87%.

The Province had 49 issues of notes and debentures outstanding at March 31, 1989.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1988: 13.4 billion Yen) which have been fully hedged to \$82.9 million Canadian (1988: \$82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds
	\$
1990	325,205
1991	52,551
1992	173,856
1993	47,716
1994	33,914

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1989	1988
	\$	\$
Net equity (deficiency) — beginning of year	(4,503,414)	(3,712,481)
Net expenditure for the year	(329,525)	(790,933)
Net equity (deficiency) — end of year	<u>(4,832,939)</u>	<u>(4,503,414)</u>

16. Privatization Transactions During the Year

	In Thousands			
	Gross Proceeds	Selling Costs	Book Value of Assets	Net Proceeds
	\$	\$	\$	\$
Major Transactions:				
British Columbia Hydro and Power Authority — Gas Division and Hydro Rail.....	776,470	95,000	461,200	220,270
British Columbia Enterprise Corporation.....	190,056		146,893	43,163
Highways maintenance.....	37,744	449		37,295
Forests — nurseries	6,667	165		6,502
Other.....	1,471	59	124	1,288
	<u>1,012,408</u>	<u>95,673</u>	<u>608,217</u>	<u>308,518</u>

17. Expenditure by Group Account Classification

	In Thousands	
	1989	1988
	\$	\$
Grants and contributions.....	8,663,496	7,897,962
Salaries and benefits.....	1,105,958	1,272,552
Operating costs	1,229,610	1,013,209
Asset acquisitions.....	231,727	353,718
Transfer to Special Fund	79,000	25,528
Other.....	1,103,224	848,475
Recoveries	(521,005)	(380,027)
	<u>11,892,010</u>	<u>11,031,417</u>

18. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1989 totalled \$7.7 billion (1988 — \$9.3 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions. See Statement of Guaranteed Debt on A37 for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

- alleged conflict of interest with respect to corporate records; the amount claimed is \$15 million;
- claims of \$2.5 million for alleged negligence of ambulance drivers;
- claims of \$4.7 million have been made regarding motor vehicle accidents;
- claims of \$4.2 million have been made regarding contract disputes;

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

18. Contingencies and Commitments — Continued

- claims totalling \$18.6 million against assessments for social services tax;
- various claims totalling \$9.2 million against assessments for motive fuel, hotel room, logging, mining and corporation capital taxes; and
- various legal actions totalling \$4.7 million representing claims for damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) COMMITMENTS

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed.

Commitments totalled approximately:

	In Millions	
	1989	1988
	\$	\$
Capital Contracts	75	126
Operating Contracts	987	584
Operating Leases	36	40
	1,098	750

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

- (i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	\$	\$
Total actuarial liability	4,480,089	372,225
Less assets:		
Fund	(2,339,150)	(196,055)
Present value of future contributions	(1,684,877)	(146,356)
Unfunded liability	456,062	29,814

- (iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

GENERAL FUND NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

19. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1989	1988
	\$	\$
Superannuation, Pension and Long-term Disability Funds ¹		
—administered by the Superannuation Commission.....	10,538,913	9,479,856
Sinking Funds ^{1,2}		
—administered by the Provincial Treasury	3,894,605	3,107,878
Investment Funds of Crown Corporations and Agencies		
—administered by Provincial Treasury	439,653	245,275
Public Trustee and Official Administrators		
—administered by government officials	277,989	255,284
Supreme and County Court Rules (Suitors' Funds)		
—administered by the Courts	78,514	75,316
Investment Funds of Workers' Compensation Board ¹		
—administered by the Workers' Compensation Board	2,931,735	2,718,955
Other Trust Funds		
—administered by various government officials	65,474	60,553
	18,226,883	15,943,117

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

¹ See Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

² Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

20. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Beginning in fiscal 1988/89, Non-residential School Property Tax and Medical Services Plan premiums have been recorded as revenue of the Province. In prior years these amounts were recorded as recoveries of expenditures or revenue of an agency, respectively, in accordance with the presentation of the Estimates. For 1987/88 the amounts were \$449,330,296 for Non-residential School Tax (property — business (school purposes)) and \$421,154,000 for Medical Services Plan premiums. The affected comparative revenue and expenditure amounts have, therefore, been restated to include these amounts.

**GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

	In Thousands		1988
	1989		
	Estimated \$	Actual \$	Actual \$
Taxation Revenue			
Personal income	2,784,000	2,995,339	2,789,965
Corporation income	557,000	600,270	473,407
Social service	1,657,000	1,716,709	1,463,087
Fuel	508,000	468,867	449,484
Tobacco	240,000	259,191	227,795
Property - business (school purpose)	500,000	490,968	449,330
Property - rural area	40,000	44,666	42,741
Property purchase	162,000	248,559	140,130
Corporation capital	25,000	13,614	56,761
Insurance premium	69,000	82,323	54,215
Hotel room	42,000	45,392	40,028
Horse racing	6,000	5,748	6,682
Succession and gift		2	10
Total Taxation Revenue	6,590,000	6,971,648	6,193,635
Natural Resource Revenue			
Petroleum and Natural Gas			
Natural gas royalties	66,000	55,736	53,665
Permits and fees	90,000	146,099	92,595
Petroleum royalties	49,000	38,400	51,851
	205,000	240,235	198,111
Minerals			
Mining tax	500	3,719	792
Mineral resource tax	14,500	26,431	10,418
Mineral land tax	14,000	12,656	12,215
Coal, minerals and metals royalties	16,000	24,724	22,795
Miscellaneous mining receipts	9,000	7,120	7,366
	54,000	74,650	53,586
Forests			
Logging tax	37,000	50,032	31,531
Timber sales	465,000	413,469	350,506
Small business forest enterprise program	123,000	134,456	47,227
Timber royalties	53,000	62,110	26,731
Lumber export tax		5,782	278,999
Forest scaling fees	4,000	2,824	3,901
Miscellaneous forests receipts	7,000	9,683	5,686
	689,000	678,356	744,581
Other			
Water rentals and recording fees	250,000	255,519	214,971
Wildlife Act — fees and licences	12,000	12,567	11,709
	262,000	268,086	226,680
Total Natural Resource Revenue	1,210,000	1,261,327	1,222,958

GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

	In Thousands		1988
	1989		
	Estimated \$	Actual \$	Actual \$
Other Revenue			
Sales and Services			
Medical Services Plan premiums.....	555,000	580,809	421,154
Lottery Fund Special Account	159,470	188,745	165,064
Farm Income Assurance Fund Special Account	20,000	13,301	12,076
Land registry fees	20,000	24,637	17,661
Real estate earnings of the Crown Land Special Account	28,500	50,831	28,676
Coquihalla highways tolls	14,400	18,400	15,022
Motor vehicle lien and search fees	7,800	7,138	7,060
Ambulance service	9,900	8,918	7,314
Sheriffs' fees	1,000	1,273	1,173
Property tax collection fees	3,000	3,205	2,813
Vital statistics fees	5,400	4,989	3,022
Hearing aid equipment	3,500	3,208	3,532
Sales of maps and airphotos	600	623	530
Insurance and risk management		950	
Miscellaneous sales and services	10,430	2,684	8,533
	<u>839,000</u>	<u>909,711</u>	<u>693,630</u>
Licences and permits			
Motor vehicle licences and permits	165,000	192,664	136,821
Liquor Licencing Branch — permits and fees	6,300	4,920	18,477
Companies Branch	14,400	16,288	11,971
Safety inspection fees	8,000	8,724	7,532
Filing fees — Court Services	14,700	13,824	3,757
Public gaming licences and fees	5,300	7,176	
Camp-site permits and park use	5,100	4,627	4,348
Fire Service Act — fees, etc	5,000	4,779	5,073
Insurance, brokers and real estate	1,200	1,357	4,242
Agricultural licences	900	827	702
Trade and dealer licences	500	389	270
Mobile home registry	2,100	968	692
Miscellaneous licences and permits	9,500	6,684	5,587
	<u>238,000</u>	<u>263,227</u>	<u>199,472</u>
Interest from investments	53,000	133,758	68,355
Miscellaneous			
Fines and penalties	25,000	29,150	24,409
Maintenance of children	17,200	15,906	16,535
Other maintenance receipts	500	514	1,207
Insurance claim receipts	11,200	13,812	11,773
Municipal share of joint-service programs	4,100	4,651	4,595
Other miscellaneous	20,000	33,214	31,566
	<u>78,000</u>	<u>97,247</u>	<u>90,085</u>
Total Other Revenue	1,208,000	1,403,943	1,051,542
Privatization transactions (Note 16)		308,518	

**GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

	In Thousands		1988
	1989		
	Estimated \$	Actual \$	Actual \$
Contributions from Government Enterprises			
Liquor Distribution Branch — net income	425,000	416,255	425,040
British Columbia Railway Company - dividend	10,000		20,615
British Columbia Ferry Corporation - dividend			1,175
Pacific Coach Lines Ltd		50	
British Columbia Buildings Corporation - dividend	13,000	22,712	22,965
Total Contributions from Government Enterprises	448,000	439,017	469,795
Contributions from the Federal Government			
Established Programs Financing	1,297,000	1,230,182	1,215,270
Canada Assistance Plan	623,000	667,799	630,958
National Training Act	33,400	33,509	38,732
Economic development	39,300	48,236	35,759
South Moresby implementation	35,000	34,110	
Transportation and highways	20,900	21,557	17,084
Public Utilities Income Tax Transfer Act	10,000	16,028	10,026
Statutory subsidies	2,500	2,516	2,516
Reciprocal Taxation Agreement	18,700	20,530	24,091
Other payments	28,200	35,414	45,495
Total Contributions from the Federal Government	2,108,000	2,109,881	2,019,931
Gross Revenue	11,564,000	12,494,334	10,957,861
Less:			
Transfer to Budget Stabilization Fund		(591,917)	(717,377)
Transfer to Privatization Benefits Fund		(308,518)	
Net Revenue	11,564,000	11,593,899	10,240,484

Revenue by source is reported after the deduction of amounts considered uncollectable. These amounts totalled \$24,072,456 in 1988/89 and were comprised of reductions of Taxation \$10,033,997, Natural Resources \$9,790,080 and Other Revenue \$4,248,379.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$7,528,023 and \$45,859,392 respectively. The types of tax credits reducing Provincial income tax revenues are for foreign taxes, logging taxes, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets of \$181,000 allowed under Section 68 of the *Petroleum and Natural Gas Act*.

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of \$416,255,437 is comprised of gross revenue of \$1,238,685,532 less cost of merchandise sold and operating expenses of \$823,471,537 and an accounting policy adjustment of \$1,041,442 for the change in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch.)

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
Legislation						
1	Legislation.....	16,623,155		16,623,155	15,922,497	700,658
Auditor General						
2	Auditor General.....	5,183,490		5,183,490	5,047,656	135,834
Ombudsman						
3	Ombudsman	2,711,589		2,711,589	2,650,336	61,253
Office of the Premier and Executive Council Operations						
4	Office of the Premier	6,756,134				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer to the Ministry of Tourism and Provincial Secretary		(3,628,616)			
	— Transfer from the Ministry of Tourism and Provincial Secretary		300,000	3,427,518	2,969,624	457,894
		6,756,134	(3,328,616)	3,427,518	2,969,624	457,894
Ministry of Advanced Education and Job Training						
5	Minister's Office	248,576		248,576	246,612	1,964
6	Ministry Operations	856,742,355				
	Supplement — Special Warrant No. 11					
7	Science and Technology Development Subsidiary Agreement (ERDA)	4,240,000	51,920,000	908,662,355	907,746,855	915,500
8	Vancouver Island/Coast Development Region	796,682		4,240,000	3,231,831	1,008,169
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer to the Ministry of Parks		(796,682)			
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Economic Development (Vote 20)		2,290,250	2,290,250	2,290,000	250
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	— Canadian Job Strategy					
	— <i>Patent Act</i>					
		862,027,613	53,413,568	915,441,181	913,515,298	1,925,883

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Estimated for the	Total Appropriations		Actual Expenditure	Net Under Expenditure
		12 Months Ending March 31, 1989	Other Authorizations	Total		
		\$	\$	\$	\$	\$
Ministry of Agriculture and Fisheries						
9	Minister's Office	254,982		254,982	227,944	27,038
10	Ministry Operations	62,003,466	9,400,000			
	Supplement—Special Warrant No. 1					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of International Business and Immigration.....		(263,046)	71,140,420	68,596,135	2,544,285
11	Milk Board.....	354,110		354,110	326,962	27,148
12	Provincial Agricultural Land Commission.....	1,303,413		1,303,413	1,102,654	200,759
13	Agri-Food Regional Development Subsidiary Agreement (ERDA).....	7,300,000		7,300,000	6,791,436	508,564
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		91,500	91,500	91,500	
	—Transfer from the Ministry of Environment (Vote 35)					
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)		55,000	55,000	55,000	
	—Livestock Improvement					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Soft Fruit Cost Survey					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)		808,813	808,813	808,813	
	—Bad Debt Expense					
	Special Accounts—					
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2)					
	—Farm Income Assurance Fund	40,000,000		40,000,000	25,349,868	14,650,132
	<i>Livestock Protections Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)					
	—Livestock Protection	11,000		11,000	7,156	3,844
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 8, sec. 5(2))					
	—Agricultural Land Development		34,841	34,841	34,841	
	Less transfer to the Farm Income Assurance Fund, Special Account from Vote 10.....	(20,000,000)		(20,000,000)	(13,300,554)	(6,699,446)
		91,226,971	10,127,108	101,354,079	90,091,755	11,262,324
Ministry of Attorney General						
14	Minister's Office	236,953		236,953	234,233	2,720
15	Ministry Operations	301,463,304	7,297,000			
	Supplement—Special Warrant No. 2					

16	<p>Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Solicitor General..... —Transfer to the Ministry of International Business and Immigration..... Emergency Assistance.....</p>	2,403,500	(122,814,638) (430,000)	185,515,666	184,135,162	1,380,504
17	<p>Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Solicitor General.....</p>		(2,403,500)			
18	<p>Judiciary..... Corrections.....</p>	20,125,002 130,920,494		20,125,002	19,896,628	228,374
	<p>Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Solicitor General.....</p>		(130,578,919)	341,575	341,575	
	<p>Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Solicitor General (Vote 68)..... —Transfer from the Ministry of Solicitor General (Vote 70).....</p>		196,794 43,710	196,794 43,710	196,794 43,710	
	<p>Special Accounts— <i>Correction Act</i> (R.S.B.C. 1979, chap. 70, sec. 16.2(3)) —Corrections Work Program..... <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Solicitor General.....</p>	200,000				
	<p><i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 27.4(2)) —Land Titles Survey.....</p>	9000	(200,000)			
		455,358,253	(248,889,553)	206,468,700	204,848,102	9000 1,620,598
	<p>Ministry of State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Environment (Vote 35)..... —Transfer from the Ministry of Forests (Vote 41)..... —Transfer from the Ministry of Regional Development (Vote 41)..... —Transfer from the Ministry of Municipal Affairs, Recreation and Culture (Vote 55)..... —Transfer from the Ministry of Social Services and Housing (Vote 64)..... <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries —Employee Secondment to B.C.E.C.....</p>		15,049,945 14,554,594 1,998,166 792,988 649,635	31,602,705 792,988 649,635	30,490,544 389,346 334,905	1,112,161 403,642 314,730
			33,045,328	33,045,328	31,214,795	1,830,533
	<p>Ministry of Economic Development Minister's Office..... Ministry Operations.....</p>	277,394 51,593,099		277,394	166,815	110,579
	<p>Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Advanced Education and Job Training.....</p>		(2,290,250)			

Vote No.	Description	Estimated for the 12 Months Ending March 31, 1989	Total Appropriations			Actual Expenditure	Net Under Expenditure
			\$	\$	\$		
21	<p>—Transfer to the Ministry of Government Management Services.....</p> <p>—Transfer to the Ministry of International Business and Immigration....</p> <p>—Transfer to the Ministry of Regional Development.....</p> <p>Economic and Regional Development Subsidiary Agreements (ERDA).....</p> <p>Statutory—</p> <p><i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</p> <p>—Transfer to the Ministry of Regional Development.....</p> <p>Contribution to the British Columbia Pavilion Corporation.....</p> <p>Statutory—</p> <p><i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</p> <p>—Transfer to the Ministry of Government Management Services.....</p> <p>Statutory—</p> <p>Special Accounts—</p> <p><i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1(3))</p> <p>—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund.....</p> <p><i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</p> <p>—Transfer to the Ministry of Regional Development.....</p> <p><i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)</p> <p>—Low Interest Loan Assistance Revolving Fund.....</p> <p><i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</p> <p>—Transfer to the Ministry of Regional Development.....</p> <p><i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1(3))</p> <p>—Purchasing Commission Working Capital Account.....</p> <p><i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</p> <p>—Transfer to the Ministry of Government Management Services.....</p>	14,848,500		(6,605,835) (27,187,221) (15,509,793)			
22		6,102,000		(14,848,500)			
23				(6,102,000)			
24		1,250,000			(1,250,000)		
25		300,000					
26		5,705,000					
		80,075,993	(79,798,599)	277,394	166,815	110,579	
Ministry of Education							
23	Minister's Office.....	211,618			211,618	209,032	2,586
24	Ministry Operations.....	64,091,579			64,091,579	63,034,556	1,057,023
25	Public Schools Education.....	1,859,342,139					
26	Supplement—Special Warrant No. 3.....	48,075,170			15,900,000	1,875,242,139	1,869,736,385
	Independent Schools.....						5,505,754

27	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23(3))..... Northeast Development Region	813,598	(965,908)	47,109,262	46,250,839	858,423
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Native Affairs.....		(813,598)			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries —Status Indian Children Education					
	—Canadian Official Languages Program					
		1,972,534,104	14,120,494	1,986,654,598	1,979,230,812	7,423,786
	Ministry of Energy, Mines and Petroleum Resources					
28	Minister's Office	250,592		250,592	250,591	1
29	Ministry Operations	26,909,039		26,909,039	25,999,224	909,815
30	British Columbia Utilities Commission	10		10		10
31	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	389,744	410,256
32	Mineral Development and Exploration Incentives	2,527,000		2,527,000	2,305,085	221,915
33	Government Personnel Services	9,508,597				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Government Management Services		(9,508,597)			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24(1)(c)) —Interest on Revenue Refunds		41,221	41,221	41,221	
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15(2)) —Mine Improvement		500	500	500	
		39,995,238	(9,466,876)	30,528,362	28,986,365	1,541,997
	Ministry of State for Cariboo, Responsible for Environment					
34	Minister's Office	260,049		260,049	246,719	13,330
35	Ministry Operations	142,997,238				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Parks		(32,438,130)			
	—Transfer to the Ministry of Crown Lands		(15,049,945)			
	—Transfer to the Ministry of Agriculture and Fisheries		(91,500)			
	—Transfer to the Ministry of Regional Development		(7,829,241)			
36	Cariboo Development Region	694,483		87,588,422	84,670,839	2,917,583
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries —Williston Reservoir			694,483	453,882	240,601
	—Kokanee Creek Park					
	—Canadian Association of Pesticide Control Officers					
	—Fisheries and Oceans					

GENERAL FUND

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Estimated for the 12 Months Ending March 31, 1989	Total Appropriations		Actual Expenditure	Net Under Expenditure
			Other Authorizations	Total		
	—Peace Canyon Fish Hatchery					
	Special Accounts—					
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 8)	1,710,000	377,603	2,087,603	2,087,603	
	—Habitat Conservation Fund	145,661,770	(55,031,213)	90,630,557	87,459,043	3,171,514
	Ministry of Finance and Corporate Relations					
37	Minister's Office	293,411		293,411	286,716	6,695
38	Ministry Operations	61,464,197				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Solicitor General		(275,569)			
	—Transfer to the Ministry of International Business and Immigration		(269,854)	60,918,774	59,934,560	984,214
39	Compensation Stabilization Program	256,677		256,677	107,658	149,019
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Government Management Services (Vote 20)		2,245,266			
	—Transfer from the Ministry of Government Management Services (Vote 57)		403,990	2,649,256	2,469,472	179,784
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 56(1))					
	—Insurance Claims: Health Care Facilities ¹		603,846	603,846	603,846	
	—Insurance Claims and Administration: School Districts and Colleges		283,912	283,912	283,912	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24(1)(c))					
	—Interest on Revenue Refunds		1,410,199	1,410,199	1,410,199	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)					
	—Provision for Doubtful Recovery		19,900,000	19,900,000	19,900,000	
	<i>International Financial Business Act</i> (S.B.C. 1988, chap. 16, sec. 21)					
	—International Financial Business		68,136	68,136	68,136	
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 15)		9,773	9,773	9,773	
	Special Accounts—					
	<i>Softwood Lumber Products Export Charge Compensation Act</i> (S.B.C. 1987, chap. 65, sec. 2(3))	500,000		500,000		500,000
	—Lumber Export Charge Compensation Fund					
	<i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1)					

	— Fund for Excellence in Education	279,310,661	279,310,661	279,310,661	279,310,661
	<i>Health Improvement Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1)				
	— Health Improvement Fund	360,039,077	360,039,077	360,039,077	360,039,077
	Less transfer to General Fund from Fund for Excellence in Education, Special Account	(279,310,661)	(279,310,661)	(279,310,661)	(279,310,661)
	Less transfer to the General Fund from Health Improvement Fund	(360,039,077)	(360,039,077)	(360,039,077)	(360,039,077)
		62,514,285	24,379,699	86,893,984	85,074,272
					1,819,712
	Ministry of Forests				
40	Minister's Office	304,458		304,458	80,631
41	Ministry Operations	366,149,032			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	— Transfer to the Ministry of Crown Lands				
	— Transfer to the Ministry of Regional Development	(14,554,594)			
42	Fire Suppression Program	(4,270,057)			
43	Forest Resource Development Subsidary Agreement (ERDA)	80,000,000	347,324,381	332,290,274	15,034,107
44	North Coast Development Region	69,403,505	80,000,000	53,271,299	26,728,701
	Statutory—	738,176	69,403,505	65,512,940	3,890,565
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	— Transfer to the Ministry of Parks	(738,176)			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries				
	— Skagit Valley				
	— Boulder Creek				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	— Interest Revenue Refunds	388	388	388	388
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21)				
	— Special Warrant No. 4: Funding for Forestry Enhancement Program	600,000	600,000	600,000	600,000
	Special Accounts—				
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 87.1)	53,100,000		53,100,000	46,519,337
	— Small Business Forest Enterprise Account				6,580,663
	<i>Forest Stand Management Fund Act</i> (S.B.C. 1986, chap. 8, sec. 3)				
	— Forest Stand Management	150,000	1,826,110	1,976,110	1,976,110
	<i>South Moresby Implementation Account Act</i> (S.B.C. 1988, chap. 60, sec. 4)				
	— South Moresby Implementation	34,800,000		34,800,000	974,663
	Less transfer to Special Account from Vote 41	(19,690,000)	(322)	(19,690,322)	33,825,337
	— South Moresby Implementation	(150,000)	(50,000)	(200,000)	(200,000)
	— Forest Stand Management Fund				
		584,805,171	(17,186,651)	567,618,520	481,478,516
					86,140,004
	Ministry of Health				
45	Minister's Office	305,183		305,183	25,717
46	Ministry Operations	2,637,469,226			
	Supplement—Special Warrant No. 6		14,097,000	279,466	

	Description	Estimated for the 12 Months Ending March 31, 1989	Total Appropriations Other Authorizations	Total	Actual Expenditure	Net Under Expenditure
		\$	\$	\$	\$	\$
Statutory— Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23(3)).....			(449,833)	2,651,116,393	2,649,241,286	1,875,107
Medical Services Commission and Pharmacare.....		1,277,222,011				
Supplement — Special Warrant No. 5			9,890,000	1,287,112,011	1,280,507,681	6,604,330
Statutory— Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries						
— Reciprocal Agreements.....						
— Tuberculosis Services to Indians						
— Aids Lab Research						
Ministry of International Business and Immigration						
Statutory— Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		3,914,996,420	23,537,167	3,938,533,587	3,930,028,433	8,505,154
— Transfer from the Ministry of Agriculture and Fisheries (Vote 10)			263,046			
— Transfer from the Ministry of Attorney General (Vote 15).....			430,000			
— Transfer from the Ministry of Economic Development (Vote 20).....			27,187,221			
— Transfer from the Ministry of Finance and Corporate Relations (Vote 38)			269,854			
— Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66).....			1,029,106	29,179,227	28,000,600	1,178,627
Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5)						
— B.C. Medical Expenses — B.C. House London, England.....			802	802	802	
Legislative Assembly Allowances and Pension Act (R.S.B.C. 1979, chap. 228) — Minister's Office			596	596	596	
			29,180,625	29,180,625	28,001,998	1,178,627
Ministry of Labour and Consumer Services						
Minister's Office		272,097		272,097	246,895	25,202
Ministry Operations		24,274,538		24,274,538	23,892,270	382,268
Prevention and Treatment of Substance Abuse		48,173,368		48,173,368	38,146,341	10,027,027
Statutory— Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58(1)) — Asia Pacific Business Institute			70,566	70,566	70,566	
Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1(1))						

	500,000	500,000	500,000	500,000	500,000
—Productivity Fund Special Account.....					
Special Accounts—					
<i>Industrial Relations Act</i> (R.S.B.C. 1979, chap. 212, sec. 123.1(4))					
—Productivity Fund Special Account.....	100,000	100,000	100,000	100,000	100,000
Less transfer to the Special Account from the <i>Industrial Relations Act</i>	(500,000)	(500,000)	(500,000)	(500,000)	
	72,820,003	70,566	72,890,569	62,356,072	10,534,497
Ministry of Municipal Affairs, Recreation and Culture					
51 Minister's Office.....	280,605	280,605	280,605	271,677	8,928
52 Ministry Operations.....	26,473,397	26,473,397	26,473,397	26,344,771	128,626
53 Municipal Revenue Sharing.....	239,300,000	239,300,000	239,300,000	239,300,000	
54 Transit Services.....	171,490,000				
Supplement—Special Warrant No. 7					
55 Kootenay Development Region.....	1,670,000	173,160,000	173,160,000	173,152,838	7,162
Statutory—	792,988				
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer to the Ministry of Crown Lands	(792,988)				
Statutory—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66).....	27,479,826	27,479,826	27,479,826	27,458,146	21,680
—Transfer from the Ministry of Transportation and Highways (Vote 68)....	7,000	7,000	7,000	6,726	274
—Transfer from the Ministry of Transportation and Highways (Vote 69)....	1,745,504	1,745,504	1,745,504	1,661,267	84,237
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58(1)) ¹					
—Vancouver Symphony.....	633,670	633,670	633,670	633,670	
<i>Sechelt Indian Government District Home Owner Grant Act</i> (S.B.C. 1988, chap. 57, sec. 3)	75,445	75,445	75,445	75,445	
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
—Chilkoot Trail.....					
Special Accounts—					
<i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3)					
—Revenue Sharing Fund.....	239,300,000	239,300,000	239,300,000	222,741,940	16,558,060
<i>University Endowment Lands Act</i> (R.S.B.C. 1979, chap. 420, sec. 3(1))					
—University Endowment Lands Administration	1,500,000	1,681,121	1,681,121	1,681,121	
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from the Ministry of Tourism and Provincial Secretary					
— British Columbia Cultural Fund	1,600,000				
<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)					
—British Columbia Cultural Fund.....		1,600,000	1,600,000	1,595,038	4,962
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from the Ministry of Tourism and Provincial Secretary					
— Physical Fitness and Amateur Sports Fund	1,650,000				
<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)					
—Physical Fitness and Amateur Sports Fund.....		1,650,000	1,650,000	1,605,512	44,488

GENERAL FUND

Vote No.	Description	Estimated for the 12 Months Ending March 31, 1989	Total Appropriations	Total	Actual Expenditure	Net Under Expenditure
		\$	Other Authorizations	\$	\$	\$
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Tourism and Provincial Secretary					
	— Provincial Computerization of Libraries		261,000			
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7(1))					
	— Provincial Computerization of Libraries	(239,300,000)		261,000	143,099	117,901
	Less transfer to the Revenue Sharing Fund, Special Account from Vote 53	439,836,990	34,510,578	474,347,568	457,371,250	16,976,318
	Ministry of State for Nechako and Northeast, Responsible for Native Affairs					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Education (Vote 27)		813,598	813,598	406,936	406,662
	— Transfer from the Ministry of Transportation and Highways (Vote 68) ..		1,107,224	1,107,224	1,101,740	5,484
	— Transfer from the Ministry of Transportation and Highways (Vote 71) ...		576,987	576,987	282,514	294,473
	Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Transportation and Highways — First Citizen's Fund		1,550,000			
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)					
	— First Citizen's Fund			1,550,000	1,233,691	316,309
			4,047,809	4,047,809	3,024,881	1,022,928
	Ministry of State for Vancouver Island/Coast and North Coast, Responsible for Parks					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Advanced Education and Job Training (Vote 8)		796,682	796,682	383,770	412,912
	— Transfer from the Ministry of Environment (Vote 35)		32,438,130	32,438,130	32,101,928	336,202
	— Transfer from the Ministry of Forests (Vote 44)		738,176	738,176	254,858	483,318
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	— East Kootenay District Recreation Improvements					
	— Buttle Lake/Upper Campbell Lake Reservoir					
	— Park Enhancement					
			33,972,988	33,972,988	33,740,556	1,232,432

Ministry of Government Management Services

56	Minister's Office	236,125		236,125	229,914	6,211
57	Ministry Operations	60,927,088				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		(403,990)			
	— Transfer to the Ministry of Finance and Corporate Relations		(15,529,364)			
	— Transfer to the Ministry of Regional Development		(12,464,232)			
	— Transfer to the Ministry of Tourism and Provincial Secretary					
58	Pensions and Employee Benefits Administration	10		32,529,502	32,205,990	323,512
59	Pensions and Employee Benefits Contributions	10		10		10
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20(3))		399,581	399,591	399,591	
60	Mainland/Southwest Development Region	832,974				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		(832,974)			
	— Transfer to the Ministry of Regional Development					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Economic Development (Vote 20)		6,605,835		4,271,276	89,293
	— Transfer to the Ministry of Finance and Corporate Relations		(2,245,266)	4,360,569	5,588,000	514,000
	— Transfer from the Ministry of Economic Development (Vote 22)		6,102,000	6,102,000		
	— Transfer from the Ministry of Energy, Mines and Petroleum Resources (Vote 33)		9,508,597	9,508,597	8,690,042	818,555
	Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer from the Ministry of Economic Development—Purchasing Commission Working Capital Account		5,705,000			
	<i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1(3))					
	— Purchasing Commission Working Capital Account		1,537,301	7,242,301	7,242,301	
		61,996,207	(1,617,512)	60,378,695	58,627,114	1,751,581

Ministry of Regional Development and Ministry of State for Mainland/Southwest

	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		15,509,793			
	— Transfer from the Ministry of Economic Development (Vote 20)		7,829,241		40,451,353	1,340,286
	— Transfer from the Ministry of Environment (Vote 35)		4,270,057		3,523,731	11,324,769
	— Transfer from the Ministry of Forests (Vote 41)		(1,998,166)			
	— Transfer to the Ministry of Crown Lands					
	— Transfer from the Ministry of Government Management Services (Vote 57)		15,529,364		524,944	308,030
	— Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		651,350			
	— Transfer from the Ministry of Economic Development (Vote 21)		14,848,500			
	— Transfer from the Ministry of Government Management Services (Vote 60)		832,974	832,974		

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total		
		\$	\$	\$	\$	\$
	Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund		1,250,000			
	<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1(3))					
	—Industrial Development Subsidiary Agreement Loan Repayment Re- volving Fund		11,135,933	12,385,933	12,385,933	
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Economic Development—Low Interest Assistance Revolving Fund		300,000			
	<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)					
	—Low Interest Loan Assistance Revolving Fund		664,727	964,727	964,727	
			70,823,773	70,823,773	57,850,688	12,973,085
	Ministry of Social Services and Housing					
61	Minister's Office	224,319				
62	Ministry Operations	1,387,596,502		224,319	221,599	2,720
	Supplement—Special Warrant No. 8					
63	British Columbia Home Program	10				
64	Thompson-Okanagan Development Region	649,635		1,434,396,502	1,422,464,052	11,932,450
	Statutory—			10		10
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Crown Lands		(649,635)			
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
	—Employment Initiatives Projects					
	Special Accounts—					
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17(1)) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))	5,200,000		9,373,817	9,373,817	
	—Provincial Home Acquisition		4,173,817			
		1,393,670,466	50,324,182	1,443,994,648	1,432,059,468	11,935,180

Ministry of Solicitor General

Statutory—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from the Ministry of Attorney General (Vote 15).....	122,814,638				
Supplement—Special Warrant No. 9.....	415,000				
—Transfer from the Ministry of Finance and Corporate Relations (Vote 38).....	275,569	123,321,250			183,957
—Transfer from the Ministry of Attorney General (Vote 16).....	2,403,500	2,403,500	495,901		1,907,599
—Transfer from the Ministry of Attorney General (Vote 18).....	130,578,919				
Supplement—Special Warrant No. 10.....	1,993,000	132,571,919	132,206,827		365,092
—Transfer from the Ministry of Transportation and Highways (Vote 68).....	1,670,109				
—Transfer to the Ministry of Attorney General.....	(196,794)	1,473,315	1,473,315		
—Transfer from the Ministry of Transportation and Highways (Vote 69).....	720,362	720,362	720,362		
—Transfer from the Ministry of Transportation and Highways (Vote 70).....	41,420,822				
—Transfer to the Ministry of Attorney General.....	(43,710)	41,377,112	41,238,916		138,196
<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec. 7(4)).....					
—Video Camera Use Study.....	40,543	40,543	40,543		
<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18)					
—Vancouver Police Inquiry.....	80,077	80,077	80,077		
<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2)					
—Pemberton Flood.....	362,253	362,253	362,253		
—North-East B.C. Flood.....	854,287	854,287	854,287		
—North-West B.C. Flood.....	1,161,582	1,161,582	1,161,582		
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries					
—Employee Secondment to Federal Government.....					
Special Accounts—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from the Ministry of Attorney General—Corrections Work Program.....	200,000				
<i>Correction Act</i> (R.S.B.C. 1979, chap. 70, sec. 16.2(3))					
—Corrections Work Program.....	222,426	422,426	422,426		
	304,972,583	304,972,583	302,377,739		2,594,844

Ministry of Tourism and Provincial Secretary

65 Minister's Office.....	243,459				
66 Ministry Operations.....	45,672,508	243,459	229,415		14,044
Statutory—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer to the Ministry of International Business and Immigration.....	(1,029,106)				
—Transfer to the Ministry of Regional Development.....	(651,350)				
—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	(27,479,826)	16,512,226	16,258,662		253,564
Statutory—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from the Ministry of Government Management Services (Vote 57).....	12,464,232	12,464,232	12,443,994		20,238
—Transfer from the Office of the Premier (Vote 4).....	3,628,616				

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1989	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
	—Transfer to the Office of the Premier.....					47,703
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15; sec. 22(1)) — net of recoveries		(300,000)	3,328,616	3,280,913	
	—Expo 86					
	—Academic Initiatives Program		4,523	4,523	4,523	
	—Canadian Broadcasting Corporation—Records		289,558	289,558	289,558	
	—Canada's West		329,212	329,212	329,212	
	—World Travel Mart.....		204,416	204,416	204,416	
	<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec. 44)		595,288	595,288	595,288	
	—Fullerton Inquiry		173,131	173,131	173,131	
	<i>Elections Act</i> (R.S.B.C. 1979, chap. 103, sec. 191(1)) ¹		255,866	255,866	255,866	
	—By-election Boundary Similkameen		289,326	289,326	289,326	
	—By-election Alberni					
	—By-election Nanaimo					
	—By-election Vancouver Point Grey					
	—Electoral Boundary Redistribution					
	—Enumeration 1989					
	— <i>Election Act</i> —General					
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18) ¹					
	—Royal Commission on Coquihalla Highway Costs.....		10,978	10,978	10,978	
	—Royal Commission on Oakalla Prison		132,864	132,864	132,864	
	—Royal Commission on Education		1,171,608	1,171,608	1,171,608	
	—Royal Commission on Station Square—Burnaby		221,338	221,338	221,338	
	—Royal Commission on Electoral Boundaries.....		600,123	600,123	600,123	
	—Royal Commission on Social Housing		418	418	418	
	Special Accounts—					
	— <i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)					
	—British Columbia Cultural Fund	1,600,000				
	— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,600,000)			
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—Physical Fitness and Amateur Sports Fund	1,650,000				
	— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,650,000)			
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7(1))					

	—Provincial Computerization of Libraries <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Municipal Affairs, Recreation and Culture	261,000	(261,000)	36,827,182	36,491,633	335,549
		49,426,967	(12,599,785)			
	Ministry of Transportation and Highways					
67	Minister's Office	280,361		280,361	246,719	33,642
68	Administration and Support Services	97,125,770				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Municipal Affairs, Recreation and Culture —Transfer to the Ministry of Native Affairs..... —Transfer to the Ministry of Solicitor General		(7,000) (1,107,224) (1,670,109)		94,341,437	9,075
69	Highway Operations Department	590,355,241				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Municipal Affairs, Recreation and Culture —Transfer to the Ministry of Solicitor General		(1,745,504) (720,362)	587,889,375	558,177,982	29,711,393
70	Motor Vehicle Department	41,420,822				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Solicitor General	576,987	(41,420,822)			
71	Nechako Development Region					
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Native Affairs.....		(576,987)			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1)) — net of recoveries —Employee Secondment to Federal Government					
	Special Accounts— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7(1)) —First Citizens' Fund	1,550,000				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Native Affairs.....		(1,550,000)	682,511,173	652,757,063	29,754,110
		731,309,181	(48,798,008)			
	Other Appropriations					
72	Management of the Public Debt (Ministry of Finance and Corporate Relations).....	605,000,000	6,929,875	611,929,875	611,929,875	
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53).....					
73	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations).....	50,000,000		50,000,000	22,018,857	27,981,143
74	New Programs	90,000,000		90,000,000	60,795,285	29,204,715

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

Vote No.	Description	Estimated for the 12 Months Ending March 31, 1989		Total Appropriations		Actual Expenditure	Net Under Expenditure
		\$	\$	Other Authorizations	Total	\$	\$
	Statutory—						
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)						
	—Valuation Allowance—B.C. Ferry Corporation		6,851,184		6,851,184	6,851,184	
	—Valuation Allowance—B.C. Steamship (1975) Ltd		8,278,309		8,278,309	8,278,309	
	—Valuation Allowance—B.C. Pavilion Corporation		7,272,067		7,272,067	7,272,067	
	Special Accounts—						
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7(2))						
	—Crown Land	20,000,000	8,164,862		28,164,862	28,164,862	
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)						
	—Lottery Fund	80,470,000	83,887,198		164,357,198	164,357,198	
		845,470,000	121,383,495		966,853,495	909,667,637	57,185,858
	Total General Fund Expenditure 1989	11,835,000,000	331,193,150		12,166,193,150	11,892,010,418	274,182,732
	Summary						
	Voted Expenditure	11,624,774,000	(1,016,160)		11,623,757,840	11,453,830,374	169,927,466
	Statutory—						
	Special Accounts	489,366,000	751,555,677		1,240,921,677	1,168,210,981	72,710,696
	Special Warrants		159,982,000		159,982,000	128,667,859	31,314,141
	Various Acts		60,571,693		60,571,693	53,641,818	6,929,875
	Less Inter-Account Transfers	(279,140,000)	(639,900,060)		(919,040,060)	(912,340,614)	(6,699,446)
	Total General Fund Expenditure	11,835,000,000	331,193,150		12,166,193,150	11,892,010,418	274,182,732
	Total General Fund Expenditure 1988²	11,090,484,296	199,022,164		11,289,506,460	11,031,417,763	258,088,697

¹ Statutory accounts which have been transferred under the *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

² Prior year estimates and expenditure comparisons have been restated to increase gross spending for Medical Services Plan purposes by \$421,154,000 and to exclude Non-residential School Tax recoveries of \$449,330,296 in accordance with 1988/89 format (Note 20).

GENERAL FUND STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1989

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions.

	In Thousands	
	1989 Net Outstanding ²	1988 Net Outstanding ^{2,5}
	\$	\$
Municipalities and other local governments—		
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3	772	1,202
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854 —		
Debentures	8,982	10,685
Subtotal, municipalities and other local governments	9,754	11,887
Government services—		
(3) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 13 ¹ —		
Debentures	211,004	233,079
Mortgage	2,260	2,296
(4) Guarantees authorized pursuant to the <i>System Act</i> , sec. 20 ¹ —		
Debentures	20,820	21,890
Subtotal, government services	234,084	257,265
Health and education ⁴ —		
(5) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9 ¹ —		
Debentures	360,968	342,570
(6) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
Student aid loans	62,042	38,055
Science World	5,250	
Simon Fraser University— Debentures	3,564	3,638
(7) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9 ¹ —		
Debentures	730,305	700,659
(8) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 9 ¹ —		
Debentures	808,690	825,863
Subtotal, health and education	1,970,819	1,910,785
Economic development—		
(9) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	1,617	1,872
(10) Guarantees authorized pursuant to the <i>British Columbia Enterprise Corporation Act</i> , sec. 6 ¹ ...	38,579	78,305
(11) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 ¹ —		
Capital leases	23,792	24,364
1st preferred shares — BC Rail Ltd.	200,000	200,000
(12) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ —		
Bonds and debentures	48,288	50,312
Capital leases	215,450	219,972
(13) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	1,750	1,750
(14) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ —		
Notes	29,771	35,978
Capital leases	45,438	41,627
(15) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
Vancouver Symphony Orchestra		750
East Chilliwack Co-op	2,000	
Kootenay Tractor and Supply Ltd.	300	
Regional Seed Capital Program	754	
Nova Lumber Company	835	

GENERAL FUND STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1989 — Continued

(16) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
The Terry Fox Medical Research Foundation, <i>et al</i>		8,000
Moli Energy Limited		25,000
(17) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ —		
Bonds and debentures	889	1,219
Subtotal, economic development	609,463	689,149
Utilities —		
(18) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ^{1,6} —		
Bonds and debentures	4,712,366	6,465,112
(19) Guarantees Authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
Exchangeable Bonds, B.C. Gas	150,000	
Subtotal, utilities	4,862,366	6,465,112
Grand total, all guaranteed debt	7,686,486	9,334,198
Less: Amounts included above held by General Fund ³	(8,572)	(8,143)
Net total, all guaranteed debt	7,677,914	9,326,055

¹ See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

² Net outstanding guaranteed debt includes gross principal debt less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

³ As a result of Government financing and investment policies, \$2.2 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

⁴ The Government is directly responsible for paying 57.78% to 100% of debt service costs for health and education debt through various grant formulas. In 1988/89 the contributions totalled approximately \$315 million or 77.98% of debt service costs.

⁵ Net outstanding guaranteed debt excludes accrued interest. (Introduction — 1989 Changes in Accounting Policy).

⁶ Guaranteed debt for British Columbia Hydro and Power Authority for 1987/88 has been restated to correct an overstatement of \$120 million.

**GENERAL FUND STATEMENT OF INFORMATION
REQUIRED UNDER SECTION 8 (2) (b) (iii) OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

Ministry of	In Thousands			
	Money Refunded	Assets & Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
	\$	\$	\$	\$
Advanced Education and Job Training	312	107		
Education	73			
Energy, Mines and Petroleum Resources		218		
State for Cariboo, Responsible for Environment	142			
Finance and Corporate Relations	1,060	6,274		
Forests	265	9,911	106	
Health	6,979	1,714		
Municipal Affairs, Recreation and Culture	26	336		
Regional Development and Ministry of State for Mainland/Southwest.			1,902	
Social Services and Housing		77		
Transportation and Highways	33	25		
Total 1989	8,890	18,662	2,008	
Total 1988	16,181	21,805	50	264

This statement includes amounts authorized by sections 13,14,15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

SECTION B**COMBINED FINANCIAL STATEMENTS****CONTENTS**

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the combined balance sheet of the Consolidated Revenue Fund of the Government of the Province of British Columbia as at March 31, 1989, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Consolidated Revenue Fund as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1989 Changes in Accounting Policy section of the Introduction to the 1988/89 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the Consolidated Revenue Fund, which consists of the General Fund, the Budget Stabilization Fund and the Privatization Benefits Fund. Other significant financial activities of the Government occur outside this reporting entity. These additional activities are reflected in the consolidated financial statements (section C of the Public Accounts), which are the summary financial statements of the Government, consolidating the transactions and balances of the General and Special Funds with those of certain Crown corporations and agencies to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
August 31, 1989*

COMBINED BALANCE SHEET AS AT MARCH 31, 1989

		In Thousands	
		1989	1988
		\$	\$
ASSETS			
Cash and temporary investments	2	978,276	116,351
Accounts receivable	3	934,706	811,647
Inventories	4	126,450	118,786
Investments in and amounts due from Crown corporations and agencies	5	604,181	1,004,058
Loans, advances and other investments	6	294,028	163,027
Mortgages receivable	7	417,680	322,719
Fiscal Agency loans	8	3,811,274	2,623,218
Other assets	9	30,427	166,687
		<u>7,197,022</u>	<u>5,326,493</u>
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,083,674	992,795
Due to Crown corporations, agencies and funds	11	161,538	198,729
Deferred revenue	12	252,776	255,513
Public debt, issued for Government purposes	13	4,919,246	5,016,747
Public debt, to finance Fiscal Agency loans	14	3,813,058	2,623,218
		<u>10,230,292</u>	<u>9,087,002</u>
Net equity (deficiency)	15	<u>(3,033,270)</u>	<u>(3,760,509)</u>
		<u>7,197,022</u>	<u>5,326,493</u>
Fixed assets	Introduction		
Contingencies and commitments	17		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



P. G. HALKETT
Deputy Minister of Finance and Corporate Relations



D. B. MARSON
Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
	\$	\$
REVENUE		
Taxation.....	6,971,648	6,193,635
Natural resources.....	1,261,327	1,222,958
Other.....	1,712,460	1,051,542
Contributions from Government enterprises.....	439,017	469,795
Contributions from the Federal Government.....	2,109,881	2,019,931
Total revenue.....	<u>12,494,333</u>	<u>10,957,861</u>
EXPENDITURE		
Health.....	4,012,227	3,684,084
Social services.....	1,411,132	1,348,804
Education.....	2,880,584	2,628,234
Protection of persons and property.....	553,866	508,879
Transportation.....	829,150	927,681
Natural resources and economic development.....	866,764	734,840
Other.....	444,218	406,098
General government.....	206,952	241,992
Debt servicing ¹	530,787	525,277
Total expenditure (Note 16).....	<u>11,735,680</u>	<u>11,005,889</u>
Net Operating Revenue (Expenditure) for the Year	758,653	(48,028)
NON-OPERATING TRANSACTIONS		
Accounting adjustment for recognition of grants paid for Social Assistance payments (Introduction)	(31,414)	
Net Revenue (Expenditure) for the Year (Note 15)	<u><u>727,239</u></u>	<u><u>(48,028)</u></u>

¹ Debt servicing does not include interest of \$348,092,167 (1988 – \$248,461,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands	
	1989	1988
	\$	\$
OPERATING TRANSACTIONS		
Net operating revenue (expenditure) for the year.....	758,653	(48,028)
Non-cash items included in net expenditure		
Accounts receivable (increases).....	(123,060)	(22,015)
Accounts payable increases	90,879	96,467
Due to Crown corporations (decreases)	(37,191)	(223,160)
Public debt increases	21,251	29,681
Accounting adjustment	(31,414)	(3)
Loans, advances and equity investment decreases	35,213	
Other under \$10 million	2,219	(2,155)
	(42,103)	(121,185)
Cash items applicable to future operations.....	124,693	(26,188)
Cash derived from (used for) operations	841,243	(195,401)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues).....	(166,214)	(8,383)
Mortgages receivable (issues)	(98,572)	(23,084)
Divestment of:		
Crown corporations	399,877	36,208
Other assets	125	
Cash derived from investments	135,216	4,741
Total financial increases (requirements)	976,459	(190,660)
FINANCING TRANSACTIONS		
Increase in public debt issues	1,023,721	602,596
Less: Used for Fiscal Agency loans	(1,138,255)	(405,463)
Cash derived from (used for) financing.....	(114,534)	197,133
Increase in cash and temporary investments	861,925	6,473
Balance — Beginning of Year	116,351	109,878
Balance — End of Year	978,276	116,351

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the Government are prepared which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (See Section C of the Public Accounts.)

For purposes of these financial statements, the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Funds — amounts set aside from the General Fund by special disposition of the Legislature.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Interfund revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1989 changes in accounting policy are as stated in the Introduction to the Public Accounts.

2. Cash and Temporary Investments

	In Thousands	
	1989	1988
	\$	\$
Cash (cheques issued in excess of funds on deposit)	(157,348)	(160,497)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios ¹	1,135,624	223,409
Other		53,439
	978,276	116,351

¹ Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

3. Accounts Receivable

	In Thousands	
	1989	1988
	\$	\$
Taxes receivable	513,737	429,616
Local government bodies	2,728	4,904
Government of Canada	91,557	69,034
Ministerial accounts receivable	297,775	298,148
Accrued interest	81,110	59,745
Crown corporations and agencies	26,045	20,981
	<u>1,012,952</u>	<u>882,428</u>
Less provision for doubtful accounts	<u>(78,246)</u>	<u>(70,781)</u>
	<u>934,706</u>	<u>811,647</u>

4. Inventories

	In Thousands	
	1989	1988
	\$	\$
Property under development	67,609	53,118
British Columbia Liquor Distribution Branch	58,008	58,986
Ministerial inventories	833	6,682
	<u>126,450</u>	<u>118,786</u>

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands			1988
	1989			Total
	Investments \$	Amounts Due \$	Total \$	Total \$
British Columbia Buildings Corporation		45,199	45,199	55,758
British Columbia Enterprise Corporation	2,041	710	2,751	324,753
British Columbia Ferry Corporation				6,851
British Columbia Food Exhibitions Ltd. ¹				
British Columbia Hydro and Power Authority		8,091	8,091	8,087
B. C. Pavilion Corporation	155,179		155,179	162,008
British Columbia Petroleum Corporation		40,905	40,905	85,905
British Columbia Railway Company	257,923	10,000	267,923	278,231
British Columbia Regional Hospital Districts Financing Authority ...		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	36,500
British Columbia Steamship Company (1975) Ltd. ¹				
Discovery Enterprises Inc.		10,176	10,176	7,032
Housing Corporation of British Columbia ¹				
Pacific Coach Lines Limited ¹				
Provincial Rental Housing Corporation	634	22,901	23,535	25,011
Workers' Compensation Board of British Columbia		1,922	1,922	1,922
	<u>415,777</u>	<u>188,404</u>	<u>604,181</u>	<u>1,004,058</u>

¹ The Province's investment is less than one thousand dollars for each of these corporations.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(a) DEFINITIONS

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) BRITISH COLUMBIA PETROLEUM CORPORATION (THE CORPORATION)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) PACIFIC COACH LINES LIMITED (THE COMPANY)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September 1986.

(d) BRITISH COLUMBIA ENTERPRISE CORPORATION (THE CORPORATION)

During the year, upon instructions from the Government, the Corporation transferred certain assets and liabilities to the Province of British Columbia. These transfers were charged against the Province's investment in the Corporation. The transferred assets included:

- (i) loans made under the *Development Corporation Act* now in Loans, advances and other investments of the Province (Note 6);
- (ii) proceeds from the sale agreement for the sale of False Creek Lands (the former Expo 86 site) during the year of \$320 million and all of the Corporation's related rights, titles and benefits as follows:
 - \$50 million cash
 - \$270 million flow of payments to be received between 1995 and 2003. The present value of this has been determined to be \$81.9 million, including \$6.9 in interest income since the date of the sale, and is secured by a letter of credit.
 - the right to receive further payments, referred to in the sale agreement as public participation funding, should future development of the Lands exceed a certain square footage of buildable floor space. The amount due from future public participation funding has been estimated to be \$111 million, with a March 31, 1989 present value of \$20 million. The collection of these payments is secured in part by a mortgage on certain lands and buildings included in the sale.

The \$81.9 million and the \$20 million totalling \$101.9 million are included in the Mortgages receivable (Note 7).

The government intends to wind-up the operations of this Corporation in the subsequent fiscal year.

6. Loans, Advances and Other Investments

	In Thousands	
	1989	1988
	\$	\$
<i>Low Interest Loan Agreement Revolving Fund Act</i>	9,070	31,845
<i>Homeowner Assistance Act</i>	11,116	17,393
<i>Ministry of Lands, Parks and Housing Act</i>	4,308	12,467
<i>Industrial Development Incentive Act</i>	77,746	40,672
<i>Industrial Development Fund Act</i>	27,168	22,932
<i>Crop Insurance Stabilization Act</i>	13,700	15,200
<i>Agricultural Land Development Act</i>	15,199	16,047
<i>Downtown Revitalization Act</i>	15,274	17,568
<i>Development Corporation Act</i> (Note 5(d)).....	144,287	
Other	42,987	20,518
	360,855	194,642
Less provision for doubtful accounts	(66,827)	(31,615)
	294,028	163,027

NOTES TO COMBINED FINANCIAL STATEMENTS **FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

7. Mortgages Receivable

	In Thousands	
	1989	1988
	\$	\$
Crown Land — Pursuant to the <i>Ministry of Lands, Parks and Housing Act</i>	31,199	31,013
False Creek Land Sale (Note 5(d))		
Note receivable	81,908	
Public participation funding agreement	20,000	
Provincial Home Acquisition — Pursuant to the <i>Provincial Home Acquisition Act, Home Purchase Assistance Act, and the Home Conversion and Leasehold Loan Act</i>	303,188	306,376
Other	806	1,140
	437,101	338,529
Less provision for doubtful accounts	(19,421)	(15,810)
	417,680	322,719

8. Fiscal Agency Loans

	In Thousands	
	1989	1988
	\$	\$
British Columbia Assessment Authority	4,830	4,331
British Columbia Buildings Corporation	210,400	154,693
British Columbia Educational Institutions Capital Financing Authority	15,932	19,385
British Columbia Enterprise Corporation		88,907
British Columbia Regional Hospital Districts Financing Authority	32,743	15,467
British Columbia Hydro and Power Authority	2,347,977	1,218,212
British Columbia Railway Company	73,742	73,939
British Columbia Steamship Company (1975) Ltd		8,572
British Columbia Systems Corporation	19,135	24,570
British Columbia Transit	873,703	835,028
Capital Project Certificate of Approval Program	134,797	90,021
Cariboo District	472	
Greater Vancouver Sewerage and Drainage District	28,265	29,095
Greater Vancouver Water District	19,883	19,750
Improvement Districts	1,509	746
Simon Fraser University	725	
Thompson-Nicola District	861	
University of British Columbia	43,860	40,502
University of Victoria	2,440	
	3,811,274	2,623,218

9. Other Assets

	In Thousands	
	1989	1988
	\$	\$
Prepaid Program Costs		
<i>Guaranteed Available Income for Need Act</i> (Introduction)		65,708
Medical Services Commission of British Columbia (Note 19)		37,755
Other ministerial prepayments	15,124	45,381
Unamortized issue costs of public debt	15,303	17,843
	30,427	166,687

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1989	1988
	\$	\$
Ministry trade accounts and other liabilities	760,507	567,936
Accrued interest on public debt	224,775	212,875
Accrued employee leave entitlements ¹	71,982	130,835
<i>Forest Act</i> , Section 88 ²	4,954	49,700
Government of Canada	21,456	31,449
	<u>1,083,674</u>	<u>992,795</u>

¹ Reduction is primarily due to payout of early retirement incentive plan amounts, including related accrued leave entitlements.

² Credits issued under Section 88 were discontinued in October 1987.

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1989	1988
	\$	\$
Trust Funds.....	36,445	16,423
British Columbia Colleges and Institutes	12,346	11,923
British Columbia Enterprise Corporation		1,428
British Columbia Housing Management Commission	3,255	25
Legal Services Society	70	
Medical Services Commission of British Columbia.....	100,646	161,105
Simon Fraser University	1,860	1,766
University of British Columbia	5,723	4,942
University of Victoria.....	1,193	1,117
	<u>161,538</u>	<u>198,729</u>

12. Deferred Revenue

	In Thousands	
	1989	1988
	\$	\$
Motor vehicle licences and permits.....	64,565	85,322
Water rentals and recording fees	62,427	64,127
Petroleum, natural gas and minerals, leases and fees	23,660	23,569
Canada Assistance Plan (Introduction)		32,839
Medical Services Plan premiums (Note 19)	44,802	
Miscellaneous	57,322	49,656
	<u>252,776</u>	<u>255,513</u>

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

13. Public Debt Issued for Government Purposes

		In Thousands					
		1989				1988	
	Year of Maturity	Canadian Dollar Debt \$	U.S. Dollar Debt (CDN \$) \$	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent
Short term promissory notes.....	1988-1989					207,394	
	1989-1990	150,100		150,100			
Treasury Bills	1988-1989					780,000	
	1989-1990	780,000		780,000			
Notes and bonds.....	1988-1989					162,394	11.04
	1989-1990	145,806	182,512	328,318	11.08	330,798	11.08
	1990-1991	705,127	558	705,685	9.69	705,705	9.70
	1991-1992	795,632	558	796,190	9.74	643,454	9.77
	1992-1993	350,500	558	351,058	8.37	337,077	8.41
	1993-1994	500,455	558	501,013	10.15	491,752	10.20
	1994-1999	1,281,609	16,773	1,298,382	9.06	1,298,957	9.06
	1999-2004	348,449		348,449	9.94	348,507	9.94
	2004-2009	60,058		60,058	11.60	60,058	11.60
	2009-2014	220		220	5.13	220	5.13
	2014-2015	51		51	5.13	51	5.13
		<u>4,187,907</u>	<u>201,517</u>	<u>4,389,424</u>	<u>9.61</u>	<u>4,378,973</u>	<u>9.68</u>
Total debt issued at face value.....		<u>5,118,007</u>	<u>201,517</u>	<u>5,319,524</u>		<u>5,366,367</u>	
			(\$165,245 U.S.)				
Less :							
Sinking funds				(230,195)		(156,490)	
Subtotal				<u>5,089,329</u>		<u>5,209,877</u>	
Unamortized discount				(170,083)		(193,130)	
				<u><u>4,919,246</u></u>		<u><u>5,016,747</u></u>	

Notes outstanding at March 31, 1989 mature on April 3, 1989 at an annual average interest rate of 12.00%. During the year \$575.3 million in notes were issued at interest rates which varied between 8.38% - 12.00%.

Treasury bills outstanding at March 31, 1989 mature at various dates to June 28, 1989 at an annual average interest rate of 11.60%. During the year, \$3.12 billion in Treasury bills were issued at interest rates which varied between 8.60% - 12.27%.

The Province had 134 series of notes and bonds outstanding at March 31, 1989.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1988: 325 million Francs) which have been fully hedged to \$148.8 million U.S. (1988: \$148.8 million U.S.). In October 1988, the \$148.8 million U.S. was, in turn, fully hedged to \$182 million Canadian through a currency exchange agreement.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1988: 31.1 billion Yen) which have been fully hedged to \$220.7 million Canadian (1988: \$220.7 million Canadian) through a currency exchange agreement.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	Canadian Funds	U.S. Funds
	\$	\$
1990.....	208,274	149,536 ¹
1991.....	755,118	687
1992.....	790,724	687
1993.....	372,417	687
1994.....	388,884	687

¹ \$148.8 million U.S. has been fully hedged to \$182 million Canadian through a currency exchange agreement.

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

14. Public Debt to Finance Fiscal Agency Loans

		In Thousands					
		1989				1988	
Year of Maturity		Canadian Dollar Debt \$	U.S. Dollar Debt (CDN \$) \$	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent	Total Canadian Dollars \$	Weighted Average Coupon Rate Percent
Short term promissory							
notes	1988-1989					1,032,954	
	1989-1990	2,223,109	26,764	2,249,873			
Notes and bonds							
	1988-1989					50,000	10.50
	1989-1990	294,863		294,863	11.21	294,863	11.21
	1990-1991	23,285		23,285	11.55	23,285	11.55
	1991-1992	171,090		171,090	10.22	171,090	10.22
	1992-1993	53,916		53,916	10.17	53,916	10.17
	1993-1994	18,613		18,613	11.38	13,743	12.69
	1994-1999	326,870		326,870	10.18	312,457	10.16
	1999-2004	10,000		10,000	11.65	10,000	11.65
	2004-2009	829,858		829,858	11.05	730,254	11.19
		<u>1,728,495</u>		<u>1,728,495</u>	<u>10.82</u>	<u>1,659,608</u>	<u>10.87</u>
Total debt issued at face							
value		<u>3,951,604</u>	<u>26,764</u>	<u>3,978,368</u>		<u>2,692,562</u>	
			(\$22,200 U.S.)				
Less:							
Sinking funds				(76,706)		(43,057)	
Subtotal				<u>3,901,662</u>		<u>2,649,505</u>	
Unamortized discount				(88,604)		(26,287)	
				<u>3,813,058</u>		<u>2,623,218</u>	

Notes outstanding at March 31, 1989 mature at various dates to February 12, 1990 at an annual average interest rate of 11.48%. During the year \$6.9 billion in notes were issued at interest rates which varied between 7.50% - 12.87%.

The Province had 49 issues of notes and debentures outstanding at March 31, 1989.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1988: 13.4 billion Yen) which have fully hedged to \$82.9 million Canadian (1988: \$82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds
	\$
1990	325,205
1991	52,551
1992	173,856
1993	47,716
1994	33,914

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1989	1988
	\$	\$
Net equity (deficiency) — beginning of year	(3,760,509)	(3,712,481)
Net revenue (expenditure) for the year	727,239	(48,028)
Net equity (deficiency) — end of year	<u>(3,033,270)</u>	<u>(3,760,509)</u>

Included in the net equity (deficiency) of these financial statements are \$1,800 million set aside by special disposition of the Legislature for Special Funds (1988 – \$743 million).

16. Expenditure by Group Account Classification

	In Thousands	
	1989	1988
	\$	\$
Grants and contributions	8,663,496	7,897,962
Salaries and benefits	1,105,958	1,272,552
Operating costs	1,229,610	1,013,209
Asset acquisitions	231,727	353,718
Other	1,025,894	848,475
Recoveries	(521,005)	(380,027)
	<u>11,735,680</u>	<u>11,005,889</u>

17. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1989 totalled \$7.7 billion (1988 – \$9.3 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions. See Statement of Guaranteed Debt on page A37 of the Public Accounts for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

- alleged conflict of interest with respect to corporate records; the amount claimed is \$15 million;
- claims of \$2.5 million for alleged negligence of ambulance drivers;
- claims of \$4.7 million have been made regarding motor vehicle accidents;
- claims of \$4.2 million have been made regarding contract disputes;
- claims totalling \$18.6 million against assessments for social services tax;
- various claims totalling \$9.2 million against assessments for motive fuel, hotel room, logging, mining and corporation capital taxes; and
- various legal actions totalling \$4.7 million representing claims for damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

17. Contingencies and commitments — Continued

(c) COMMITMENTS

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed.

Commitments totalled approximately:

	In Millions	
	1989	1988
	\$	\$
Capital Contracts.....	75	126
Operating Contracts.	987	584
Operating Leases.....	36	40
	<u>1,098</u>	<u>750</u>

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

- (i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:
- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
 - the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.
- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	\$	\$
Total actuarial liability.....	4,480,089	372,225
Less assets:		
Fund.....	(2,339,150)	(196,055)
Present value of future contributions	(1,684,877)	(146,356)
Unfunded liability.....	<u>456,062</u>	<u>29,814</u>

- (iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

18. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1989	1988
	\$	\$
Superannuation, Pension and Long-term Disability Funds ¹		
—administered by the Superannuation Commission.....	10,538,913	9,479,856
Sinking Funds ^{1,2}		
—administered by the Provincial Treasury	3,894,605	3,107,878
Investment Funds of Crown Corporations and Agencies		
—administered by Provincial Treasury	439,653	245,275
Public Trustee and Official Administrators		
—administered by government officials	277,989	255,284
Supreme and County Court Rules (Suitors' Funds)		
—administered by the Courts	78,514	75,316
Investment Funds of Workers' Compensation Board ¹		
—administered by the Workers' Compensation Board	2,931,735	2,718,955
Other Trust Funds		
—administered by various government officials	65,474	60,553
	18,226,883	15,943,117

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

¹ See Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

² Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

19. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Beginning in fiscal 1988/89, Non-residential School Property Tax and Medical Services Plan premiums have been recorded as revenue of the Province. In prior years these amounts were recorded as recoveries of expenditures or revenue of an agency, respectively, in accordance with the presentation of the Estimates. For 1987/88 the amounts were \$449,330,296 for Non-residential School Tax (property — business (school purposes)) and \$421,154,000 for Medical Services Plan premiums. The affected comparative revenue and expenditure amounts have, therefore, been restated to include these amounts.

**SUPPLEMENTARY STATEMENTS TO THE COMBINED FINANCIAL STATEMENTS
BUDGET STABILIZATION FUND STATEMENTS**

**BUDGET STABILIZATION FUND BALANCE SHEET
AS AT MARCH 31, 1989**

	In Thousands	
	1989	1988
ASSETS	\$	\$
Due from the General Fund	1,491,152	742,905
	<u>1,491,152</u>	<u>742,905</u>
LIABILITIES AND NET EQUITY		
Net equity	1,491,152	742,905
	<u>1,491,152</u>	<u>742,905</u>

**BUDGET STABILIZATION FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

	In Thousands	
	1989	1988
REVENUE	\$	\$
Interest revenue	77,330	
Transfer from General Fund	591,917	717,377
Transfer from Lottery Fund Special Account	79,000	25,528
Net Revenue for the Year, to Net Equity	<u>748,247</u>	<u>742,905</u>

**NOTES TO BUDGET STABILIZATION FUND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Budget Stabilization Fund (the Fund) is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Budget Stabilization Fund Act*. Its purpose is to assist in stabilizing the operating revenues of the Government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund; if authorized by the Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

(b) SPECIFIC POLICIES

The Budget Stabilization Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Budget Stabilization Fund.

SUPPLEMENTARY STATEMENTS TO THE COMBINED FINANCIAL STATEMENTS PRIVATIZATION BENEFITS FUND STATEMENTS

PRIVATIZATION BENEFITS FUND BALANCE SHEET AS AT MARCH 31, 1989

	In Thousands 1989
ASSETS	\$
Cash and temporary investments	296,210
Accounts receivable.....	1,429
Loans, Advances and other Investments.....	19,953
	<u>317,592</u>

LIABILITIES AND NET EQUITY

Liabilities:	
Due to General Fund	9,017
Deferred revenue	<u>57</u>
	9,074
Net equity.....	<u>308,518</u>
	<u>317,592</u>

PRIVATIZATION BENEFITS FUND STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1989

	In Thousands 1989	
REVENUE	\$	\$
Interest from investments.....		12,928
Net Proceeds from Privatization Transactions		
British Columbia Hydro and Power Authority	220,270	
British Columbia Enterprise Corporation	43,163	
Highways Maintenance	37,295	
Forests — Nurseries	6,502	
Other	<u>1,288</u>	
		308,518
Total revenue.....		<u>321,446</u>
EXPENDITURE		
Payment to General Fund.....		<u>12,928</u>
Net Revenue for the year, to Net Equity		<u>308,518</u>

NOTES TO PRIVATIZATION BENEFITS FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Privatization Benefits Fund is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Privatization Benefits Fund Act*. Created as of April 1, 1988, its purpose is to hold in perpetuity the proceeds of assets disposed of through the privatization program, as specified by the Lieutenant Governor in Council, in order to produce revenue for the benefit of the Province. In accounting for the Privatization Benefits Fund, proceeds are defined as the proceeds of privatization transactions net of selling costs and any book value of the assets sold. Privatization transactions where selling costs and book value exceed the proceeds (losses on privatization) are not deducted from the Fund. Accrued earnings of the Fund are to be paid annually to the General Fund, to be used initially to reduce the deficit and thereafter for general program purposes.

(b) SPECIFIC POLICIES

The Privatization Benefits Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Privatization Benefits Fund.

2. Subsequent Events

The *Privatization Benefits Fund Act* was amended by the *Miscellaneous Statutes Amendment Act* (No. 1), 1989 in July 1989. This amendment allows the government to pay either all or part of the accrued earnings of the Privatization Benefits Fund to the General Fund, as and when directed by the Lieutenant Governor in Council.

SECTION C

CONSOLIDATED FINANCIAL STATEMENTS

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SUPPLEMENTARY STATEMENT

Statement of Entities Recorded on a Consolidated or Modified Equity Basis	C	16
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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Victoria
British Columbia
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Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at March 31, 1989, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government as at March 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1989 Changes in Accounting Policy section of the Introduction to the 1988/89 Public Accounts, on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
August 31, 1989*

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1989

	Note	In Thousands	
		1989	1988
ASSETS		\$	\$
Cash and temporary investments	2	1,046,574	158,258
Accounts receivable.....	3	1,063,045	927,181
Inventories.....	4	126,480	118,809
Equity in government enterprises.....	5	1,802,494	1,959,817
Loans, advances and other investments	6	332,431	218,924
Mortgages receivable	7	421,366	326,723
Fiscal Agency loans.....	8	5,418,088	4,250,436
Other assets	9	45,722	186,562
		10,256,200	8,146,710
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,352,913	1,244,162
Due to Crown corporations, agencies and funds	11	60,822	37,624
Deferred revenue	12	255,499	291,318
Public debt.....	13	10,879,524	9,775,837
		12,548,758	11,348,941
Net equity (deficiency)	14	(2,292,558)	(3,202,231)
		10,256,200	8,146,710
Fixed assets.....	Introduction		
Contingencies and commitments	15		

The accompanying notes and supplementary statement are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



P. G. HALKETT
Deputy Minister of Finance and Corporate Relations



D. B. MARSON
Comptroller General

**CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

	In Thousands	
	1989	1988
	\$	\$
REVENUE		
Taxation.....	6,981,682	6,199,817
Natural resources	1,271,117	1,222,966
Other.....	2,256,860	1,963,395
Contributions from Government enterprises	547,455	574,923
Contributions from the Federal Government	2,110,081	2,021,091
Recoveries	493,770	360,808
Total revenue	13,660,965	12,343,000
EXPENDITURE		
Health.....	3,980,704	4,059,764
Social services.....	1,378,164	1,322,842
Education.....	2,925,967	2,668,828
Protection of persons and property	496,420	451,539
Transportation.....	799,608	895,184
Natural resources and economic development	836,471	743,803
Other.....	564,978	518,191
Debt servicing.....	1,254,859	1,144,039
General government	664,541	595,727
Total expenditure	12,901,712	12,399,917
Net Operating Revenue (Expenditure) for the Year	759,253	(56,917)
NON-OPERATING TRANSACTIONS		
Accounting adjustment for recognition of grants paid for Social Assistance payments(Introduction)	(31,414)	
Increase in Unremitted Equity of Government Enterprises(Note 5)	181,834	127,615
Consolidated Net Revenue for the Year (Note 14)	909,673	70,698

The accompanying notes and supplementary statement are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN CASH
AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

	In Thousands	
	1989	1988
	\$	\$
OPERATING TRANSACTIONS		
Net revenue for the year	909,673	70,698
Non-cash items included in net expenditure		
Accounts receivable (increases)	(135,864)	(24,296)
Accounts payable increases	108,751	85,892
Equity in government enterprises decreases (increases)	157,323	(89,234)
Due to crown corporations, agencies and funds increases (decreases)	23,198	(175,529)
Cash items applicable to future operations	97,350	3,829
Cash obtained from (used for) operations	<u>1,160,431</u>	<u>(128,640)</u>
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues)	(113,507)	(13,216)
Mortgages receivable (issues)	<u>(94,643)</u>	<u>(22,830)</u>
Cash (used for) investments	<u>(208,150)</u>	<u>(36,046)</u>
FINANCING TRANSACTIONS		
Increase in public debt issues	1,103,687	582,065
Less: Used for Fiscal Agency loans	<u>(1,167,652)</u>	<u>(478,408)</u>
Cash obtained from (used for) financing	<u>(63,965)</u>	<u>103,657</u>
Increase (decrease) in cash and temporary investments	888,316	(61,029)
Balance — Beginning of Year	<u>158,258</u>	<u>219,287</u>
Balance — End of Year	<u>1,046,574</u>	<u>158,258</u>

The accompanying notes and supplementary statement are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities;
- (ii) Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature;
- (iii) Crown Service corporations — these are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies — considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on a modified equity basis. A schedule of entities recorded on a consolidated or modified equity basis may be found on C16.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Natural Gas Price Adjustment Fund, administered by British Columbia Petroleum Corporation, has not been consolidated, as the Fund is held for subsequent distribution to natural gas producers.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance Corporation of British Columbia have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has neither been consolidated nor recorded on an equity basis in these financial statements.

Separate financial statements for entities which have been either consolidated or recorded on a modified equity basis in these financial statements are included in Section F of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations and agencies are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on a modified equity basis. Under this basis, the Government's investment in these enterprises is initially recorded at cost and adjusted annually to include the net earnings/losses and other net equity changes of the enterprises without adjusting them to conform with the accounting policies described below. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1989 changes in accounting policy, as stated in the Introduction to the Public Accounts, apply to the consolidated financial statements with the following amendments:

- Equity in Government Enterprises represents the Government's investment (including long-term advances) in those Crown corporations which have been identified as transportation and commercial enterprises at cost, adjusted for increases and decreases in the investees' net assets.
- The policies "Investment In and Amounts Due from Crown Corporations and Agencies" and "Revenues from Crown corporations" are not applicable.
- Public debt includes debt obligations of the consolidated Crown corporations, and Commitments include future obligations of all the consolidated entities.
- For these financial statements the gross basis of accounting is followed. In particular, recoveries are reported as revenue.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

2. Cash and Temporary Investments

Included in temporary investments are units in the Province of British Columbia Pooled Investment Portfolios (established pursuant to the *Financial Administration Act*, section 36 (9) (a)) amounting to \$1,164 million (1988 – \$227 million).

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund.....	978,276	116,351
Consolidated Crown corporations:		
British Columbia Buildings Corporation	11,000	
British Columbia Food Exhibitions Ltd.....		440
British Columbia Health Care Research Foundation	8,697	2,754
British Columbia Heritage Trust	2,675	2,056
British Columbia Housing Management Commission	(723)	4,172
B.C. Pavilion Corporation	4,389	3,445
British Columbia Petroleum Corporation	5,753	7,144
British Columbia Systems Corporation	916	456
Creston Valley Wildlife Management Authority Trust Fund	86	44
Discovery Foundation.....	4,183	1,763
Health Facilities Association of British Columbia.....	3,801	1,850
Knowledge Network of the West Communications Authority.....		609
Legal Services Society	5,721	5,174
Medical Services Commission of British Columbia	7,163	7,065
Provincial Capital Commission	2,712	1,928
Science Council of British Columbia	11,925	3,007
	<u>68,298</u>	<u>41,907</u>
	<u>1,046,574</u>	<u>158,258</u>

3. Accounts Receivable

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund.....	930,103	804,080
Consolidated Crown corporations:		
British Columbia Buildings Corporation	2,428	2,364
British Columbia Educational Institutions Capital Financing Authority	19,337	18,189
British Columbia Food Exhibitions Ltd.....		466
British Columbia Health Care Research Foundation	4	11
British Columbia Housing Management Commission	8,629	2,826
B.C. Pavilion Corporation	1,791	1,608
British Columbia Petroleum Corporation	6,234	8,168
British Columbia Regional Hospital Districts Financing Authority	35,700	35,136
British Columbia School Districts Capital Financing Authority	49,158	47,957
British Columbia Systems Corporation	1,874	519
Creston Valley Wildlife Management Authority Trust Fund	8	8
Discovery Foundation.....	300	371
Health Facilities Association of British Columbia.....	134	135
Knowledge Network of the West Communications Authority.....		158
Legal Services Society	433	255
Medical Services Commission of British Columbia	3,710	4,625
Provincial Capital Commission	36	57
Provincial Rental Housing Corporation	115	115
Science Council of British Columbia	3,051	133
	<u>132,942</u>	<u>123,101</u>
	<u>1,063,045</u>	<u>927,181</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

4. Inventories

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund	126,450	118,786
Consolidated Crown corporations:		
Creston Valley Wildlife Management Authority Trust Fund	19	14
Provincial Capital Commission	11	9
	<u>126,480</u>	<u>118,809</u>

5. Equity in Government Enterprises

	In Thousands			1988
	Investment \$	1989 Unremitted Earnings \$	Total \$	Total \$
Transportation				
British Columbia Ferry Corporation		161,468	161,468	146,360
British Columbia Railway Company	267,923	564,790	832,713	782,531
British Columbia Steamship Company (1975) Ltd		(4,335)	(4,335)	9,049
British Columbia Transit		107,169	107,169	107,379
Pacific Coach Lines Limited		42	42	87
	<u>267,923</u>	<u>829,134</u>	<u>1,097,057</u>	<u>1,045,406</u>
Commercial				
British Columbia Hydro and Power Authority	8,091	669,141	677,232	582,894
Housing Corporation of British Columbia		4,650	4,650	4,316
British Columbia Enterprise Corporation	2,751	20,804	23,555	327,201
	<u>10,842</u>	<u>694,595</u>	<u>705,437</u>	<u>914,411</u>
	<u>278,765</u>	<u>1,523,729</u>	<u>1,802,494</u>	<u>1,959,817</u>
1988 Comparatives	<u>617,922</u>	<u>1,341,895</u>	<u>1,959,817</u>	

Unremitted earnings increased from \$1,341,895 in 1987/88 to \$1,523,729 in 1988/89 for an increase of \$181,834.

6. Loans, Advances and Other Investments

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund	294,028	163,027
Consolidated Crown corporations:		
British Columbia Petroleum Corporation	36,016	53,241
Knowledge Network of the West Communications Authority		538
Creston Valley Wildlife Management Authority Trust Fund	165	264
Discovery Foundation	2,222	1,854
	<u>38,403</u>	<u>55,897</u>
	<u>332,431</u>	<u>218,924</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

7. Mortgages Receivable

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund.....	417,680	322,719
Consolidated Crown corporations:		
Health Facilities Association of British Columbia	3,686	4,004
	<u>421,366</u>	<u>326,723</u>

8. Fiscal Agency Loans

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund.....	3,532,570	2,409,103
Consolidated Crown corporations:		
British Columbia Educational Institutions Capital Financing Authority	374,964	359,959
British Columbia Regional Hospital Districts Financing Authority	701,864	655,512
British Columbia School Districts Capital Financing Authority	808,690	825,862
	<u>1,885,518</u>	<u>1,841,333</u>
	<u>5,418,088</u>	<u>4,250,436</u>

9. Other Assets

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund.....	18,170	128,932
Consolidated Crown corporations:		
British Columbia Buildings Corporation	1,370	2,699
British Columbia Food Exhibitions Ltd		3
British Columbia Housing Management Commission	1,843	851
B.C. Pavilion Corporation	407	385
British Columbia Petroleum Corporation	7,732	33,124
British Columbia Regional Hospital Districts Financing Authority	4,559	5,144
British Columbia School Districts Capital Financing Authority	10,121	14,454
British Columbia Systems Corporation	1,383	633
Creston Valley Wildlife Management Authority Trust Fund	5	6
Discovery Foundation	38	39
Knowledge Network of the West Communications Authority		166
Legal Services Society	72	73
Provincial Capital Commission	19	35
Provincial Rental Housing Corporation		16
Science Council of British Columbia	3	2
	<u>27,552</u>	<u>57,630</u>
	<u>45,722</u>	<u>186,562</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund	1,072,503	974,329
Consolidated Crown corporations:		
British Columbia Buildings Corporation	27,892	37,452
British Columbia Educational Institutions Capital Financing Authority	18,274	17,176
British Columbia Food Exhibitions Ltd.....		30
British Columbia Health Care Research Foundation	16	12
British Columbia Heritage Trust	96	27
British Columbia Housing Management Commission	5,694	4,468
B.C. Pavilion Corporation	4,415	3,652
British Columbia Petroleum Corporation	2,167	8,969
British Columbia Regional Hospital Districts Financing Authority	36,583	34,578
British Columbia School Districts Capital Financing Authority	48,672	47,471
British Columbia Systems Corporation	16,818	5,420
Creston Valley Wildlife Management Authority Trust Fund	12	7
Discovery Foundation.....	607	480
Health Facilities Association of British Columbia	110	54
Knowledge Network of the West Communications Authority		540
Legal Services Society	3,970	4,068
Medical Services Commission of British Columbia	113,570	104,035
Provincial Capital Commission	125	113
Provincial Rental Housing Corporation	1,188	1,170
Science Council of British Columbia	201	111
	280,410	269,833
	1,352,913	1,244,162

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund	60,822	37,624

12. Deferred Revenue

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund	252,776	255,513
Consolidated Crown corporations:		
British Columbia Food Exhibitions Ltd.....		571
British Columbia Housing Management Commission	283	325
B.C. Pavilion Corporation	1,907	1,794
British Columbia Systems Corporation	345	553
Discovery Foundation.....	87	190
Knowledge Network of the West Communications Authority		89
Medical Services Commission of British Columbia		32,283
Science Council of British Columbia	101	
	2,723	35,805
	255,499	291,318

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

13. Public Debt

	In Thousands	
	1989	1988
	\$	\$
Consolidated Revenue Fund	8,730,281	7,637,883
Consolidated Crown corporations:		
British Columbia Buildings Corporation	216,012	228,996
British Columbia Educational Institutions Capital Financing Authority	361,055	342,656
British Columbia Regional Hospital Districts Financing Authority	723,360	693,803
British Columbia School Districts Capital Financing Authority	782,311	803,817
British Columbia Systems Corporation	21,185	22,693
Discovery Foundation		394
Provincial Rental Housing Corporation	45,320	45,595
	<u>2,149,243</u>	<u>2,137,954</u>
	<u>10,879,524</u>	<u>9,775,837</u>

Details of the various terms of repayment for the Consolidated Revenue Fund are available in Notes 13 and 14 to the Combined Financial Statements. Similarly, details of repayment for the Consolidated Crown corporations are available in the financial statements of each consolidated entity. See Section F of the Public Accounts for the Crown corporations' financial statements.

14. Net Equity (Deficiency)

	In Thousands	
	1989	1988
	\$	\$
Net equity (deficiency) - beginning of year	(3,202,231)	(3,272,929)
Net revenue (expenditure) for the year	909,673	70,698
Net equity (deficiency) - end of year	<u>(2,292,558)</u>	<u>(3,202,231)</u>

Included in the net equity (deficiency) of these financial statements are \$1,800 million set aside by special disposition of the Legislature for Special Funds (1989 - \$743 million).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1989 totalled \$5.4 billion (1988 – \$7.6 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

- **Consolidated Revenue Fund** — The total claimed in specific legal actions, where the estimated or known claim is or exceeds \$100,000, amounts to approximately \$59 million. See Note 17 to the Combined Financial Statements for details.
- **Consolidated Crown corporations** — Medical Services Commission of British Columbia: In the 1988/89 fiscal year an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly withheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) COMMITMENTS

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations. Such future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed.

Commitments totalled approximately:

	In Millions	
	1989	1988
	\$	\$
Capital Contracts	183	150
Operating Contracts	1,006	593
Operating Leases	203	213
	<u>1,392</u>	<u>956</u>

For those entities reported on the modified equity basis, capital contract commitments totalled approximately \$30 million (1988 - NIL) and commitments under operating leases totalled approximately \$80 million (1988 – \$97 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATION

- (i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:
 - the amount of the deficiency in the case of the Public Service Superannuation Fund; and
 - the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.
- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1989 — Continued

15. Contingencies and Commitments — Continued

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	\$	\$
Total actuarial liability	4,480,089	372,225
Less assets:		
Fund	(2,339,150)	(196,055)
Present value of future contributions	(1,684,877)	(146,356)
Unfunded liability	456,062	29,814

(iii) The Government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a Member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

16. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year totalled \$18,227 million (1988-\$15,943 million). See Note 18 to the Combined Financial Statements for details.

17. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Beginning in fiscal 1988/89, Non-residential School Property Tax and Medical Services Plan premiums have been recorded as revenue of the Province. In prior years these amounts were recorded as recoveries of expenditures or revenue of an agency, respectively, in accordance with the presentation of the Estimates. For 1987/88 the amounts were \$449,330,296 for Non-residential School Tax (property — business/school purposes) and \$421,154,000 for Medical Services Plan premiums. The affected comparative revenue and expenditure amounts have been restated to include these amounts.

In prior years, recoveries of expenditure were netted against expenditures. Commencing in 1988/89, expenditure recoveries are reported as revenue in these financial statements. In addition, changes in provisions for doubtful accounts that were formerly netted against revenue are now reported as expenditures. The British Columbia Liquor Distribution Branch operating costs, which were previously netted against Branch revenue, are now reported as expenditures. The effect of these 1988/89 reclassifications was to increase revenue and expenditure by \$649 million (1988 — \$497 million).

**CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ENTITIES RECORDED ON A CONSOLIDATED
OR MODIFIED EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

**CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS**

British Columbia Buildings Corporation
British Columbia Systems Corporation

**PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS**

British Columbia Educational Institutions Capital Financing Authority
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
B.C. Pavilion Corporation
British Columbia Petroleum Corporation (reported by Petroleum Corporation Fund)
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Health Facilities Association of British Columbia
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and
Development (Science Council of British Columbia)

**TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
RECORDED ON MODIFIED EQUITY BASIS**

British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Pacific Coach Lines Limited

**SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS AND
DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,
STATUTORY APPROPRIATIONS AND SPECIAL FUNDS
AND ACCOUNTS TRANSACTIONS**

(Unaudited)

for the fiscal year ended March 31, 1989

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**GENERAL FUND SCHEDULE OF REVENUE BY SOURCE
FOR THE FISCAL YEARS ENDED MARCH 31**

(Unaudited)

	1985	1986	1987	1988	1989
	\$	\$	\$	\$	\$
Taxation Revenue					
Personal income.....	1,853,296,653	2,073,087,994	2,248,096,283	2,789,965,421	2,995,338,704
Corporation income	366,164,204	323,481,377	280,646,755	473,407,007	600,269,687
Social service	1,331,342,643	1,451,761,470	1,540,776,120	1,463,087,240	1,716,709,119
Gasoline	411,932,509	354,771,589	317,884,426	380,889,168	399,694,555
Motive fuel use.....	56,394,694	65,248,415	55,512,732	68,594,943	69,172,500
Tobacco.....	159,315,452	188,270,554	212,014,503	227,794,625	259,191,049
Property Business (School Purpose).....	654,791,527	561,964,579	478,397,628	449,330,296	490,967,914
Property purchase			668,721	140,130,010	248,558,442
Corporation capital	86,998,874	94,340,292	87,205,128	56,761,544	13,614,331
Property (rural areas)	41,008,063	38,203,592	35,798,956	42,740,634	44,665,741
Insurance premium	22,039,794	25,295,256	34,681,187	54,215,088	82,323,457
Hotel room	25,099,624	27,656,537	41,484,460	40,027,685	45,391,868
Horse racing.....	6,801,580	7,183,734	6,720,064	6,682,356	5,747,822
Succession and gift.....	159,231	100,004	15,760	9,501	2,294
Total Taxation Revenue	5,015,344,848	5,211,365,393	5,339,902,723	6,193,635,518	6,971,647,483
Natural Resource Revenue					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation					
and natural gas royalties	140,013,142	53,663,385	57,215,426	53,664,809	55,735,871
Permits and fees	97,811,166	133,592,498	68,093,150	92,594,710	146,099,394
Petroleum royalties	100,061,797	86,540,200	44,957,545	51,850,844	38,400,452
Revenue from other minerals	54,223,756	57,190,443	55,585,175	53,587,062	74,650,507
	392,109,861	330,986,526	225,851,296	251,697,425	314,886,224
Forests					
Logging tax	4,313,466	5,146,017	8,841,478	31,530,577	50,031,765
Timber sales	97,411,290	93,441,902	103,380,044	350,505,834	413,468,524
Small business enterprise		20,449,791	28,971,611	47,227,650	134,455,505
Forest scaling fees.....	5,417,582	2,458,346	4,230,579	3,901,481	2,824,088
Lumber Export Tax.....				278,998,574	5,782,109
Other forest revenue.....	20,161,932	22,648,501	39,882,565	32,417,225	71,792,989
	127,304,270	144,144,557	185,306,277	744,581,341	678,354,980
Water resources	190,840,415	213,890,683	235,642,576	214,970,741	255,518,703
Wildlife Act— fees and licences.....	10,658,970	10,530,864	10,791,085	11,708,640	12,567,058
Total Natural Resource Revenue	720,913,516	699,552,630	657,591,234	1,222,958,147	1,261,326,965

**GENERAL FUND SCHEDULE OF REVENUE BY SOURCE
FOR THE FISCAL YEARS ENDED MARCH 31 — Continued**

(Unaudited)

	1985	1986	1987	1988	1989
	\$	\$	\$	\$	\$
Other Revenue					
Sales and services—					
Medical service plan premiums	328,813,607	355,178,620	380,803,000	421,154,000	580,809,243
Farm income assurance	26,272,675	24,889,460	15,972,254	12,075,856	13,300,554
Lottery	84,493,299	105,272,970	160,705,588	165,064,316	188,745,334
Land registry fees	27,318,053	33,666,671	37,102,055	17,660,526	24,637,163
Land leases rentals and fees	13,686,163	25,096,583	25,202,232	28,676,290	50,830,602
Other	49,800,115	32,873,833	42,892,422	48,998,924	51,387,884
	530,383,912	576,978,137	662,677,551	693,629,912	909,710,780
Licences and permits —					
Motor vehicle licences and permits	124,191,583	116,321,485	129,030,240	136,820,946	192,663,683
Other	46,469,541	49,558,137	54,376,324	62,651,162	70,563,849
	170,661,124	165,879,622	183,406,564	199,472,108	263,227,532
Fines and penalties	16,248,367	15,126,079	17,878,554	24,409,228	29,149,560
Income from investments	106,352,207	84,349,718	53,168,912	68,354,701	133,758,309
Sale of salt water ferry assets		60,611,966			
Municipal and other governments	3,325,934	2,804,908	2,504,610	4,595,149	4,651,187
Miscellaneous	59,046,477	56,255,077	50,693,228	61,080,882	63,446,190
Total Other Revenue	886,018,021	962,005,507	970,329,419	1,051,541,980	1,403,943,558
Contributions from Government Enterprises					
Liquor Distribution Branch	355,898,655	398,375,011	424,786,708	425,039,923	416,255,437
British Columbia Buildings Corporation	4,404,000		2,645,000	22,965,000	22,712,000
British Columbia Ferry Corporation			9,865,728		
British Columbia Railway Company			10,307,540	20,615,080	
British Columbia System Corporation					
Pacific Coach Lines				1,175,000	50,000
Total Contributions from Government Enterprises	360,302,655	398,375,011	447,604,976	469,795,003	439,017,437
Contributions from the Federal Government					
Established programs financing	1,059,490,000	1,091,252,000	1,205,263,000	1,215,270,017	1,230,181,638
Fiscal stabilization	35,000,000		360,000		
Canada Assistance Plan	572,860,899	595,744,375	611,266,561	630,957,596	667,799,613
Statutory and other subsidies	5,895,275	2,515,831	2,515,831	2,515,831	2,515,831
Other shared costs and grants in aid	98,403,659	114,342,154	152,754,112	147,096,736	188,853,141
Reciprocal Taxation Agreement	19,318,000	21,786,075	21,097,000	24,090,784	20,530,186
Total Contributions from the Federal Government	1,790,967,833	1,825,640,435	1,993,256,504	2,019,930,964	2,109,880,409
General Fund Revenue	9,096,938,976	8,773,546,873	9,408,684,856	10,957,861,612	12,185,815,852
Less transfer to Budget Stabilization Fund				(717,377,000)	(591,917,000)
Total General Fund Revenue	8,773,546,873	9,096,938,976	9,408,684,856	10,240,484,612	11,593,898,852

GENERAL FUND SCHEDULE OF EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1985	1986	1987	1988	1989
	\$	\$	\$	\$	\$
Health					
Hospital care.....	1,508,805,205	1,566,858,422	1,726,917,117	1,881,711,408	2,059,263,778
Medical care.....	1,094,625,155	1,144,862,230	1,243,309,803	1,272,014,530	1,374,992,079
Preventive care.....	376,020,645	385,305,248	407,103,593	457,636,217	514,138,611
Other health.....	62,354,383	64,231,614	68,421,683	72,721,434	63,832,675
Total Health.....	3,041,805,388	3,161,257,514	3,445,752,196	3,684,083,589	4,012,227,143
Social Services					
Social assistance.....	1,039,459,438	1,064,939,570	1,051,187,460	1,080,354,891	1,124,203,109
Child welfare.....	95,713,312	100,889,698	102,723,441	116,011,482	115,827,924
Other social services.....	131,319,762	131,764,979	143,930,641	152,437,253	171,101,325
Total Social Services.....	1,266,492,512	1,297,594,247	1,297,841,542	1,348,803,626	1,411,132,358
Education					
Elementary and secondary.....	1,467,064,547	1,386,650,019	1,441,096,782	1,531,193,989	1,673,347,998
Post secondary.....	632,482,662	641,874,082	673,684,594	751,447,315	860,465,284
Other education.....	321,534,908	326,385,295	349,072,532	345,592,877	346,770,975
Total Education.....	2,421,082,117	2,354,909,396	2,463,853,908	2,628,234,181	2,880,584,257
Protection of Persons and Property					
Law enforcement.....	161,539,905	168,804,946	181,458,006	197,361,212	205,489,102
Police protection.....	75,249,966	80,589,758	87,073,490	95,393,063	103,845,756
Corrections.....	110,338,853	115,404,274	118,885,197	125,693,223	138,121,873
Other protection and regulation.....	88,523,113	86,022,679	85,694,380	90,431,718	106,408,987
Total Protection of Persons and Property..	435,651,837	450,821,657	473,111,073	508,879,216	553,865,718
Transportation					
Road and air.....	644,112,010	1,004,707,861	872,916,609	678,627,813	573,471,622
Ferries.....	82,732,943	70,656,904	73,600,681	73,801,409	66,479,593
Railways.....	467,778,395	5,425,000	13,611,073	15,650,000	16,045,848
Public transit.....	68,365,757	75,660,369	160,757,155	159,601,526	173,152,838
Total Transportation.....	1,262,989,105	1,156,450,134	1,120,885,518	927,680,748	829,149,901
Natural Resources and Economic Development					
Forests (including fire suppression).....	250,861,827	368,007,863	321,669,533	410,565,232	481,478,516
Minerals and mines.....	22,966,870	19,038,660	26,130,414	27,680,022	22,833,838
Environment and agriculture.....	180,789,571	189,816,590	167,538,251	166,090,212	197,342,379
Fish and game.....	20,347,675	22,892,529	24,915,231	27,766,230	30,338,957
Trade and industry.....	49,328,403	60,237,682	91,305,524	102,738,582	134,770,068
Total Natural Resources and Economic Development.....	524,294,346	659,993,324	631,558,953	734,840,278	866,763,758
Other					
Local government.....	218,225,167	222,240,677	231,553,125	242,969,009	245,487,283
Housing support.....	31,052,177	43,121,711	55,821,099	28,623,907	35,710,779
Recreation and culture.....	102,277,426	145,774,737	351,228,057	134,505,564	133,718,817
Valuation adjustments.....		54,618,300	(88,447,000)		29,301,560
Total Other.....	351,554,770	465,755,425	550,155,281	406,098,480	444,218,439
General Government					
Legislature.....	7,836,393	10,165,091	18,575,441	16,426,282	16,512,557
Elections.....	2,610,532	6,821,190	12,279,343	3,339,350	4,486,637
Administration.....	178,522,148	157,770,970	171,808,679	222,226,148	185,953,030
Total General Government.....	188,969,073	174,757,251	202,663,463	241,991,780	206,952,224
Debt Servicing-Third Parties.....	274,580,713	341,893,816	383,580,609	525,277,283	530,786,918
Debt Servicing-Budget Stabilization Fund.....					77,329,702
Transfer to Budget Stabilization Fund.....				25,528,582	79,000,000
Total Expenditure.....	9,767,419,861	10,063,432,764	10,569,402,543	11,031,417,763	11,892,010,418

* Expenditure by function has been restated to more closely conform to the presentation used by Statistics Canada.

**GENERAL FUND SCHEDULE OF EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION
FOR FISCAL YEAR ENDED MARCH 31, 1989**

(Unaudited)

Ministry of	Salaries and Benefits \$	Operating Costs \$	Asset Acquisitions \$	Grants and Contributions \$	Transfers to Special Fund \$	Other Expenditures \$	Less Recoveries \$	Total Expenditures \$
Legislation.....	8,747,655	2,816,504	582,145	115,000		3,661,193		15,922,497
Auditor General.....	3,971,324	849,915	206,293	40,000			(19,876)	5,047,656
Ombudsman.....	1,910,411	708,512	31,413					2,650,336
Office of the Premier and Executive Council Operations.....	2,263,556	654,376	51,692					2,969,624
Advanced Education and Job Training.....	12,166,559	7,926,771	1,466,080	892,332,413		4,350,770	(4,727,295)	913,515,298
Agriculture and Fisheries.....	16,282,153	10,188,979	1,547,714	40,207,523		26,885,318	(5,019,932)	90,091,755
Attorney General.....	84,849,880	84,443,584	6,850,692	28,410,776		1,253,743	(960,573)	204,848,102
State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands.....	17,120,594	12,727,931	1,658,742			700	(293,172)	31,214,795
Economic Development.....	161,671	2,777	2,367					166,815
Education.....	12,200,909	43,428,940	2,972,509	1,971,319,328			(50,690,874)	1,979,230,812
Energy, Mines and Petroleum Resources.....	13,582,455	14,095,075	3,080,519	1,137,081			(2,908,765)	28,986,365
State for Cariboo, Responsible for Environment.....	43,718,571	35,494,100	8,495,801	1,137,448			(1,386,877)	87,459,043
Finance and Corporate Relations.....	35,962,322	28,786,631	4,094,317	7,219,513		22,040,008	(13,028,519)	85,074,272
Forests.....	129,439,367	319,794,585	24,506,809	7,844,190			(106,435)	481,478,516
Government Management Services.....	38,170,524	22,395,889	21,346,129	5,593,000		2,823,145	(31,701,573)	58,627,114
Health.....	175,256,490	98,370,922	10,444,958	3,674,374,071		1,147,790	(29,565,798)	3,930,028,433
International Business and Immigration.....	5,954,298	14,369,683	1,775,454	5,644,825		301,329	(43,591)	28,001,998
Labour and Consumer Services.....	28,112,680	15,265,014	2,678,560	22,138,849			(5,839,031)	62,356,072
Municipal Affairs, Recreation and Culture.....	28,341,093	18,611,368	1,975,349	409,680,468		633,670	(1,870,698)	457,371,250
State for Nechako and Northeast, Responsible for Native Affairs.....	750,590	649,650	57,807	1,566,152		682		3,024,881
State for Vancouver Island/Coast and North Coast, Responsible for Parks.....	15,036,987	14,502,870	3,828,945	14,000			(642,246)	32,740,556
Regional Development and Ministry of State for Mainland/Southwest.....	17,751,285	16,138,036	3,632,511	6,844,014		13,485,736	(894)	57,850,688
Social Services and Housing.....	147,831,528	57,009,476	7,274,414	1,214,391,916		8,999,005	(3,446,871)	1,432,059,468
Solicitor General.....	106,298,521	71,252,726	12,742,969	131,453,313		648,857	(20,018,647)	302,377,739
Tourism and Provincial Secretary.....	8,793,672	20,413,302	1,003,797	5,618,897		724,351	(62,386)	36,491,633
Transportation and Highways.....	146,035,534	313,343,040	108,563,951	85,210,858		182,480	(578,800)	652,757,063
Other Appropriations.....	5,247,174	5,369,478	855,397	151,202,045	79,000,000	1,016,085,710	(348,092,167)	909,667,637
Total Expenditure.....	1,105,957,803	1,229,610,134	231,727,334	8,663,495,680	79,000,000	1,103,224,487	(521,005,020)	11,892,010,418
Comparative—1988 Expenditure.....	1,272,552,079	1,013,208,955	353,717,521	7,897,962,389	25,528,582	848,474,891	(380,026,654)	11,031,417,763

SCHEDULE OF PUBLIC DEBT

**Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989**

(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

For the purpose of the Province of British Columbia

	April 1/88 \$	Issues \$	Retirements \$	March 31/89 \$	1989 \$	1988 \$
Short-term Promissory Notes.....	207,394,445	575,348,293	632,642,738	150,100,000	(57,294,445)	(386,027,528)
Treasury Bills.....	780,000,000	3,120,000,000	3,120,000,000	780,000,000		130,000,000
Province of British Columbia Notes and Bonds	4,378,972,710	265,336,500	254,885,050	4,389,424,160	10,451,450	529,506,717
Total.....	5,366,367,155	3,960,684,793	4,007,527,788	5,319,524,160	(46,842,995)	273,479,189

SHORT-TERM PROMISSORY NOTES

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia, may not exceed \$1.15 billion in Canadian funds.
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

TREASURY BILLS

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferable
- bought and sold on the open market.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000		50,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000		100,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1 ²	183,694,695		1,741,534	181,953,161	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000			4,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 21, 1989	Aug. 21, 1987	8.00	Note	PRT	30,000,000		720,000	29,280,000	Interest payable semi-annually at 8.00% minus an inflation factor based on a revalued principal: redeemable prior to maturity on any interest payment date, in whole or in part at the option of the lender.
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE	35,000,000			35,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000			4,916,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000			4,920,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000			5,367,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000	6,468,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000	6,391,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000	3,094,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Nov. 6, 1986	8.33	Note	P-HA	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000	10,319,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Nov. 6, 1986	8.29	Note	P-HB	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE	3,155,000	3,155,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000	125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF	6,000,000	6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000	6,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 1, 1990	July 31, 1987	8.08	Note	P-BH	6,000,000	6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH	1,500,000	1,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1990	Nov. 16, 1987	7.91	Note	P-BC	10,500,000	10,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338			237,978,338	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6	150,000,000			150,000,000	Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8.75% semi-annual interest.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH	5,000,000			5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF	6,000,000			6,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000			14,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 1, 1988	9.625	Bond	BCSB-1		242,056,500	89,300,600	152,755,900	Interest payable annually, redeemable prior to maturity on June 1 or December 1, in whole or in part at the option of the bond holders.
June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000			7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.

July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000	68,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)-1	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM	157,000,000	157,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000	7,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Oct. 30, 1987	3.75	Note	P-C	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000	899,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1991	July 31, 1987	7.145	Note	P-HJ	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 10, 1991	July 31, 1987	7.14	Note	P-YG	9,101,000	9,101,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN	195,173,000	195,173,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000	100,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK	5,000,000	5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 10, 1992	July 31, 1987	6.75	Note	P-HK	4,928,000	4,928,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1992	July 31, 1987	6.90	Note	P-YH	8,000,000	8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
May 9, 1992	Nov. 14, 1988	7.38	Note	P-HP-HL		8,000,000		8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 10, 1992	Nov. 16, 1987	7.38	Note	P-YJ	7,014,000			7,014,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 21, 1992	Oct. 30, 1987	4.00	Note	P-D	1,000,000			1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1992	Oct. 30, 1987	4.00	Note	P-E	1,000,000			1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1992	July 31, 1987	7.45	Note	P-BL	7,000,000			7,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1992	Nov. 14, 1988	7.45	Note	P-HP-HM		3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-YK	6,260,000			6,260,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-HN	2,500,000			2,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 7, 1992	July 31, 1987	7.50	Note	P-YL	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	4.00	Note	P-F	1,500,000			1,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-MD	18,724,000	18,724,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-N	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1992	July 31, 1987	7.49	Note	P-YM	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCJV-3 ³	28,595,000	28,595,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Nov. 10, 1992	Nov. 16, 1987	7.51	Note	P-YN	8,907,000	8,907,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 15, 1992	Nov. 14, 1988	7.76	Note	P-HP-HP	3,000,000	3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1992	July 31, 1987	7.38	Note	P-YO	8,199,000	8,199,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 10, 1993	July 31, 1987	7.26	Note	P-YP	4,627,000	4,627,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000	5,658,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C	15,000,000	15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bond	BCEC-7	117,347,000	117,347,000	Interest payable semi-annually, redeemable in whole at the option of the Province.
Mar. 8, 1993	July 31, 1987	7.23	Note	P-HQ	6,500,000	6,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCEC-4 ³	40,000,000	40,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJV-5 ³	47,520,000	47,520,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL	10,908,678	63,371,398	Interest payable semi-annually, serial redemption.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCIY-2 ³	40,223,950			40,223,950	Interest payable semi-annually, redeemable in whole at the option of the Province.
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D	25,000,000			25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
May 9, 1993	July 31, 1987	7.34	Note	P-YQ	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 7, 1993	June 15, 1984	7.48	Note	P-BCRRA1(C)1	4,000,000			4,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 7, 1993	July 31, 1987	7.48	Note	P-HR	6,000,000			6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 8, 1993	June 15, 1984	7.48	Note	P-BCRRA2(C)1	11,000,000			11,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 9, 1993	Nov. 14, 1988	7.69	Note	P-SD-YR		5,130,000		5,130,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCRR3(C)1	8,189,000			8,189,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000			150,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCIY-7 ³	25,000,000			25,000,000	Interest payable annually, not redeemable prior to maturity.

Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5	25,000,000	25,000,000	Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000	125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH	7,000,000	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z	7,000,000	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 10, 1994	Nov. 14, 1988	7.47	Note	P-HP-HS2	4,150,000	4,150,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	12,341,000	11,932,000	Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; Callable at 100 on or after April 2, 1993. U.S. par value \$10,000,000.
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000	2,681,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000	225,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000	7,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000	13,197,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000	15,000,000	Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	10,000,000	10,000,000	Interest payable annually, annual instalments of \$1,000,000 payable Jan. 31, 1991 to 1995, balance due Jan. 31, 1996.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6 ³	39,400,000			39,400,000	Interest payable semi-annually, not redeemable prior to maturity.
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5	150,000,000			150,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)1	20,000,000			20,000,000	Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000			19,962,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	8,470,862		839,155	7,631,707	Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value \$6,396,000.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	195,000,000			195,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)1	24,000,000			24,000,000	Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000			17,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)1	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000	15,000,000	Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	122,022,000	122,022,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 9, 1998	Apr. 9, 1987	7.75	Bonds	PRS	300,000,000	300,000,000	Interest payable semi-annually, retractable April 9, 1990. Interest rate after April 9, 1990 is 8.25.
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000	7,000,000	Interest payable semi-annually, callable June 1, 1990.
Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000	20,000,000	Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.
June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000	28,876,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000	20,000,000	Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000	12,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000	8,000,000	Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000	50,000,000	Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1	50,000,000	50,000,000	Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000	50,000,000	Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.

SCHEDULE OF PUBLIC DEBT

**Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued**

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/88	Issues	Retirements ¹	Amount Outstanding Mar. 31/89	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCRAN(C)-1	75,000,000			75,000,000	Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCRAP(C)-1	30,000,000			30,000,000	Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCRAQ(C)-1	45,000,000			45,000,000	Interest payable semi-annually, callable February 28, 1998 or any interest date thereafter, or any interest payment date thereafter, in whole or in part.
Dec. 10, 2006	Dec. 11, 1986	8.18	Debenture	PRP	40,965,645		835,152	40,130,493	Interest payable semi-annually, semi-annual installments; redeemable in whole or in part at the option of the lender.
Total Issues.....					4,375,891,566	265,336,500	254,754,119	4,386,473,947	
Assumption of obligations of David Thompson University Centre on wind-up.....					3,081,144		130,931	2,950,213	
					4,378,972,710	265,336,500	254,885,050	4,389,424,160	
Less:Sinking fund balances.....								(230,194,897)	
								4,159,229,263	
Less:Unamortized discount.....								(158,637,487)	
TOTAL								4,000,591,776	

¹ includes exchange adjustments on those series that are payable in unhedged U.S. currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.² BCSF-1 are notes payable in Swiss Francs totalling 325 million Francs (1988: 325 million Francs) which have been fully hedged to \$149 million U.S. (1988: \$149 million U.S.). In October, 1988, the \$149 million U.S. was, in turn, fully hedged to \$182 million Canadian through a currency exchange agreement.³ The BCY series are notes payable in Japanese Yen totalling 31.1 billion Yen (1988: 31.1 billion Yen) which have been fully hedged to \$220.7 million Canadian (1988: \$220.7 million Canadian) through currency exchange agreements.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

For the purpose of the Fiscal Agency Loans

	April 1/88 \$	Issues \$	Retirements \$	March 31/89 \$	Net increases	
					1989 \$	1988 \$
Short-term Promissory Notes.....	1,302,954,086	6,919,863,218	5,702,944,065	2,249,873,239	1,216,919,153	26,453,930
Province of British Columbia Notes, Bonds and Debentures.....	1,659,608,182	118,886,700	50,000,000	1,728,494,882	68,886,700	381,030,000
Total.....	2,962,562,268	7,038,749,918	5,752,944,065	3,978,368,121	1,285,805,853	407,483,930

SHORT-TERM PROMISSORY NOTES

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics

- the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements, may not exceed \$2.5 billion in Canadian funds.
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues ¹ \$	Retirements \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000		50,000,000		Interest payable semi-annually, not redeemable prior to maturity.
June 20, 1989	June 20, 1984	9.56 ²	Notes	FRN-1	20,000,000			20,000,000	Interest payable quarterly, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	65,000,000			65,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000			200,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 15, 1991	Aug. 15, 1986	9.00	Notes	PRM	73,000,000			73,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 27, 1991	Nov. 27, 1986	9.25	Notes	PRN	54,827,000			54,827,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bonds	BCEC-7	32,653,000			32,653,000	Interest payable annually, redeemable in whole at the option of the Province.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCIY-4 ³	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCIY-5 ³	2,480,000			2,480,000	Interest payable semi-annually, not redeemable prior to maturity.
July 9, 1993	Nov. 14, 1988	7.69	Note	P-SD-YR		4,870,000		4,870,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

July 30, 1994	July 30, 1984	13.65	Note	BCJY-1 ³	54,794,520	54,794,520	Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000	25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	14,000,000	14,000,000	Interest payable annually, annual installments of \$1,400,000 payable Jan. 31, 1991-1995, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6 ³	15,600,000	15,600,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	55,000,000	55,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	152,978,000	152,978,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000	50,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 16, 1998	Dec. 16, 1988	10.50	Deben- ture	PRX	14,413,000	14,413,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
Nov. 10, 2003	Nov. 10, 1983	11.65	Deben- tures	BCCP-1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 2, 2004	Apr. 2, 1984	12.60	Deben- ture	BCCP-2	32,073,000	32,073,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2004	May 10, 1984	13.48	Deben- ture	BCCP-3	59,292,000	59,292,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 8, 2004	June 8, 1984	13.70	Deben- ture	BCCP-4	52,871,000	52,871,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/88 \$	Issues ¹ \$	Retirements \$	Amount Outstanding Mar. 31/89 \$	Interest and Redemption Provisions
July 10, 2004	July 10, 1984	13.80	Deben- ture	BCCP-5	29,402,000			29,402,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 7, 2004	Aug. 7, 1984	14.06	Deben- ture	BCCP-6	24,732,000			24,732,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 10, 2004	Sept. 10, 1984	13.20	Deben- ture	BCCP-7	16,950,000			16,950,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Nov. 7, 2004	Nov. 7, 1984	12.96	Deben- ture	BCCP-8	16,923,000			16,923,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2005	Apr. 10, 1985	12.57	Deben- ture	BCCP-9	36,790,000			36,790,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2005	May 10, 1985	12.15	Deben- ture	BCCP-10	50,612,000			50,612,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2005	July 10, 1985	10.86	Deben- ture	BCCP-11	37,748,000			37,748,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 9, 2005	Aug. 9, 1985	10.99	Deben- ture	BCCP-12	24,490,000			24,490,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

Aug. 8, 2006	Aug. 8, 1986	9.50	Deben- ture	BCCP-13	19,257,000	19,257,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 10, 2006	Sept. 10, 1986	9.54	Deben- ture	BCCP-14	31,472,000	31,472,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Oct. 10, 2006	Oct. 10, 1986	9.36	Deben- ture	BCCP-15	15,091,000	15,091,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Nov. 10, 2006	Nov. 10, 1986	9.64	Deben- ture	BCCP-16	33,400,000	33,400,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Mar. 10, 2007	Mar. 10, 1987	9.04	Deben- ture	BCCP-17	28,752,000	28,752,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2007	Apr. 10, 1987	9.12	Deben- ture	BCCP-18	25,055,000	25,055,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 8, 2007	May 8, 1987	9.13	Deben- ture	BCCP-19	59,286,000	59,286,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 10, 2007	June 10, 1987	9.88	Deben- ture	BCCP-20	68,932,000	68,932,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2007	July 10, 1987	9.83	Deben- ture	BCCP-21	22,187,000	22,187,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 10, 2007	Aug. 10, 1987	9.72	Deben- ture	BCCP-22	14,430,000	14,430,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*
For the Fiscal Year Ended March 31, 1989 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/88	Issues ¹	Retirements	Amount Outstanding Mar. 31/89	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Sept. 1, 2007	Sept. 1, 1987	10.42	Deben- ture	BCCP-23	4,763,000			4,763,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 10, 2007	Dec. 10, 1987	10.14	Deben- ture	PRW	746,000			746,000	Interest payable semi-annually.
Apr. 8, 2008	Apr. 8, 1988	9.62	Deben- ture	BCCP-24		7,666,000		7,666,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2008	May 10, 1988	10.07	Deben- ture	BCCP-25		68,239,000		68,239,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 10, 2008	June 10, 1988	10.31	Deben- ture	BCCP-26		3,000,000		3,000,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 8, 2008	July 8, 1988	10.15	Deben- ture	BCCP-27		17,919,000		17,919,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 9, 2008	Dec. 9, 1988	9.93	Deben- ture	BCCP-28		2,779,700		2,779,700	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22(2)
OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1989**

(Unaudited)

Ministry of	Agreement Description	\$
Advanced Education and Job Training:		
Canadian Job Strategy		1,555,178
<i>Patent Act</i>		2,877,730
		<hr/> 4,432,908
Agriculture and Fisheries:		
Soft Fruit Cost Survey		20,398
State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands:		
Employee Secondment to BCEC.....		45,644
Education:		
Status Indian Children Education.....		36,105,719
Canadian Official Languages Program.....		9,148,372
		<hr/> 45,254,091
State for Cariboo, Responsible for Environment:		
Williston Reservoir		11,797
Kokanee Creek Park.....		2,500
Canadian Association of Pesticide Control Officers		19,955
Fisheries and Oceans		4,017
Peace Canyon Fish Hatchery.....		25,100
		<hr/> 63,369
Forests:		
Skagit Valley.....		36,434
Boulder Creek.....		20,000
		<hr/> 56,434
Health:		
Reciprocal Agreements		28,506,338
Tuberculosis Services to Indians		133,755
Aids Lab Research.....		43,580
		<hr/> 28,683,673
Municipal Affairs, Recreation and Culture:		
Chilkoot Trail		3,850
State for Vancouver Island/Coast and North Coast, Responsible for Parks:		
East Kootenay District Recreation Improvements		26,991
Buttle Lake/Upper Campbell Lake Reservoir		20,000
Park Enhancement		750
		<hr/> 47,741
Social Services and Housing:		
Employment Initiatives Projects		151,201
Solicitor General:		
Employee Secondment to Federal Government		71,018

**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22(2)
OF THE FINANCIAL ADMINISTRATION ACT, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1989 — Continued**

(Unaudited)

Ministry of	Agreement Description	\$
Tourism and Provincial Secretary:		
Expo 86 Wind-up		13,000
Academic Initiatives Program		4,000
Canadian Broadcasting Corporation—Records		15,000
Canada's West		5,275
World Travel Mart		24,678
		<u>61,953</u>
Transportation and Highways:		
Employee Secondment to Federal Government		13,500
Total: 1989		<u>78,905,780</u>
Total: 1988		<u>59,843,027</u>

Note: Section 22(1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

**SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO
SECTION 54 (3) OF THE FINANCIAL ADMINISTRATION ACT, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

(Unaudited)

Description of Item	\$
Lease of Data Processing Equipment:	
Various leases to —	
Ministry of Health	28,758
Ministry of Social Services and Housing	80,304
	<u>109,062</u>
Lease of Aircraft	
Cessna Citation II and radio equipment lease to June, 1992	766,346
Lease of Mobile Equipment	
Ministry of Forests	231,391
Earth Moving Construction Equipment	8,218,124
	<u>8,449,515</u>
Total: 1989	<u>9,324,923</u>
Total: 1988	<u>11,788,038</u>

Note: Section 54(3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

**SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO
SECTION 58 (3) OF THE FINANCIAL ADMINISTRATION ACT, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1989**

(Unaudited)

Description of Item	\$
<i>Agricultural Credit Act</i>	
Robanne Farms Ltd.....	173,285
Van Dokkumburg, Allen & Rene.....	76,646
Peace River Assistance:	
Peace River Special Financial Assistance Program.....	16,269
	<u>266,200</u>
British Columbia Student Loan Program:	
Various lending institutions.....	3,283,763
Student Venture Program:	
Various students	46,130
Small Business Development Program.....	15,019
Asian Pacific Business Institute.....	70,566
Total: 1989.....	<u>3,681,678</u>
Total: 1988.....	<u>5,081,280</u>

Note: Section 58(3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the Province.

**SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981 AS AT MARCH 31, 1989**

(Unaudited)

	1989			1988
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada.....	4,458,833,305	3,212,380,536	7,671,213,841	5,550,189,531
Obligations of or guaranteed by the U.S.A.....	1,837,312	644,979,135	646,816,447	188,116,533
Obligations of or guaranteed by a Province	885,584,366	7,782,317,423	8,667,901,789	7,867,819,467
Obligations of or guaranteed by a savings institution.....	1,617,753,042	21,999,187	1,639,752,229	1,912,004,526
Securities issued by the Municipal Finance Authority of British Columbia		151,849,419	151,849,419	138,382,666
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province	64,629,416		64,629,416	
Bonds and debentures issued by a corporation incorporated under the laws of Canada or of a Province		84,112	84,112	82,339
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		23,329,987	23,329,987	22,478,219
Securities issued for school, hospital, irrigation, drainage or other like purposes		4,702,973	4,702,973	4,317,409
Secured indebtedness of a corporation		40,436	40,436	39,758
Securities of municipal corporation.....		529,881	529,881	536,030
Securities issued by the International Bank for Reconstruction and Development.....		1,992,750	1,992,750	1,988,038
Total.....	<u>7,028,637,441</u>	<u>11,844,205,839</u>	<u>18,872,843,280</u>	<u>15,685,954,516</u>

Note: Futures Contracts held as at March 31, 1989;

—U.S. Treasury Bonds — June 1989 expiry — 151 contracts, long.
—Euro Dollars — June 1989 expiry — 222 contracts, long.

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations other than for reorganizations under the *Constitution Act*.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2(1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes fees and expenses of government employees and officials on government business including prescribed allowances.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data and Word Processing Supplies and Expenses* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office and Business Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications* — includes all costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications* — includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature where there are no contractual obligations.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Accounts and Funds* — includes payments from voted appropriations into Special Accounts and/or Funds and transfers between Accounts and/or Funds.

Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

LEGISLATION

(Unaudited)

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
1	Legislation	16,623,155		16,623,155	15,922,497
		<u>16,623,155</u>	<u></u>	<u>16,623,155</u>	<u>15,922,497</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1**LEGISLATION***Description*

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs. A grant is provided for the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures
Classification by sub-vote		
6,819,734	Members of the Legislative Assembly — Indemnities and Allowances	6,618,839
115,000	Members' Dining Room	115,207
163,986	Legislative Committees	472,090
224,991	Board of Internal Economy	28,036
100,000	Inter-Parliamentary Relations	100,303
60,199	Legislative Procedure Review	33,094
360,000	Legislative Documents	255,838
10,000	Electoral Commission Review	9
3,099,809	Legislative Caucuses	2,905,177
347,188	Clerk of the House	377,287
1,026,380	Sergeant-at-Arms	948,919
888,924	Hansard	749,866
376,376	Office of the Speaker	368,962
1,567,770	Legislative Library	1,456,321
97,948	Legislative Internship Program	99,205
1,364,850	Legislative Buildings Improvements and Communications	1,393,344
<u>16,623,155</u>	<u>Total vote</u>	<u>15,922,497</u>
Group account classification		
	Salaries and benefits	8,747,655
	Operating costs	2,816,504
	Asset acquisitions	582,145
	Grants and contributions	115,000
	Other expenditures	3,661,193
		<u>15,922,497</u>

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
2	Auditor General	5,183,490		5,183,490	5,047,656
		<u>5,183,490</u>	<u></u>	<u>5,183,490</u>	<u>5,047,656</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2**AUDITOR GENERAL***Description*

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Auditing Foundation. Costs incurred for the audits of certain public bodies are recovered.

Appropriations		Actual Expenditures
<u>5,183,490</u>	Total vote (net of recoveries)	<u>5,047,656</u>
Group account classification		
Salaries and benefits	3,975,074	
Operating costs	849,915	
Asset acquisitions	206,293	
Grants and contributions	40,000	
		<u>5,071,282</u>
Less recoveries		
Inter-ministry	3,750	
Other public bodies	<u>19,876</u>	
		<u>23,626</u>
		<u>5,047,656</u>

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
3	Ombudsman.....	2,711,589		2,711,589	2,650,336
		<u>2,711,589</u>		<u>2,711,589</u>	<u>2,650,336</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3**OMBUDSMAN***Description*

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Appropriations		Actual Expenditures
<u>2,711,589</u>	Total vote.....	<u>2,650,336</u>
Group account classification		
Salaries and benefits		1,910,411
Operating costs.....		708,512
Asset acquisitions		31,413
		<u>2,650,336</u>

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Office of the Premier	6,756,134			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Tourism and Provincial Secretary.....		(3,628,616)		
	—Transfer from the Ministry of Tourism and Provincial Secretary		300,000	3,427,518	2,969,624
		<u>6,756,134</u>	<u>(3,328,616)</u>	<u>3,427,518</u>	<u>2,969,624</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4**OFFICE OF THE PREMIER***Description*

This vote provides for the Office of the Premier including:

(a) EXECUTIVE

This sub-vote provides for the salaries, benefits and allowances of the Premier and the Executive Staff of the Office.

(b) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction in policy development and legislation, scheduling activities associated with the Office of the Premier, operation of the correspondence branch, and personnel, financial and general administrative support services for the Office.

(c) CABINET SECRETARIAT AND LEGISLATIVE SUPPORT SERVICES

This sub-vote provides for the operation and management of the Cabinet Secretariat and the administration of Orders in Council.

(d) COMMUNICATIONS

This sub-vote provides for the planning, coordination, approval and implementation of all communications activities of government.

(e) FEDERAL-PROVINCIAL/INTERNATIONAL RELATIONS

This sub-vote provides for the development and coordination of policies, strategies and activities regarding British Columbia's relations with other governments at the federal, provincial and international levels. This includes providing policy advice to ministries, managing the bi-lateral relationship with the federal government, improving relationships with other jurisdictions, and administering British Columbia House, Ottawa.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
510,963	Executive.....	439,805	
1,616,778	Administration and Support Services	1,427,555	
	1,316,778 —Estimated		
	300,000 —Transfer from the Ministry of Tourism and Provincial Secretary		
519,295	Cabinet Secretariat and Legislative Support Services	429,902	
0	Communications	0	
	3,628,616 —Estimated		
	(3,628,616) —Transfer to the Ministry of Tourism and Provincial Secretary		
780,482	Federal-Provincial/International Relations	672,362	
3,427,518	Total vote		2,969,624
6,756,134	Estimated		
(3,628,616)	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
300,000	—Transfer to the Ministry of Tourism and Provincial Secretary		
3,427,518	—Transfer from the Ministry of Tourism and Provincial Secretary		
Group account classification			
	Salaries and benefits	2,263,556	
	Operating costs.....	654,376	
	Asset acquisitions	51,692	
		2,969,624	

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office.....	248,576		248,576	246,612
6	Ministry Operations	856,742,355			
	Supplement—Special Warrant No. 11		51,920,000	908,662,355	907,746,855
7	Science and Technology Development Subsidiary Agree- ment (ERDA).....	4,240,000		4,240,000	3,231,831
8	Vancouver Island/Coast Development Region	796,682			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Parks.....		(796,682)		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Develop- ment (Vote 20).....		2,290,250	2,290,250	2,290,000
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Canadian Job Strategy				
	— <i>Patent Act</i>				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Develop- ment—Financing Transaction—Discovery Enter- prise Program				
		<u>862,027,613</u>	<u>53,413,568</u>	<u>915,441,181</u>	<u>913,515,298</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Advanced Education and Job Training, and includes salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>248,576</u>	Total vote	<u>246,612</u>
Group account classification		
Salaries and benefits		231,291
Operating costs		<u>15,321</u>
		<u>246,612</u>

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the deputy minister's office, executive direction for the ministry and for financial, personnel and communications services, systems and administrative services and special projects, management support for universities and distance education, management and program support for colleges and institutes, and for science and technology programs, and administration of student financial assistance services and apprenticeship and employment training services.

(b) WOMEN'S PROGRAMS

This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society.

(c) ADVANCED EDUCATION PROGRAMS

This sub-vote includes:

- (i) *Operating Contributions, Universities*— provides for contributions towards the operating expenses of the three provincial universities including instruction, research, support services, student services and administration;
- (ii) *Operating Contributions, Colleges and Institutes* — provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This program also provides contributions to colleges and institutes for apprenticeship training;
- (iii) *Capital Debt Servicing*— provides for the payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college, and institute facilities, and the debt servicing costs of the universities', colleges' and institutes' short-term borrowing requirements.
- (iv) *Distance Education* — provides contributions for the development and delivery of university and college programs in non-metropolitan areas of British Columbia and includes contributions for the three provincial universities and the Open Learning Agency;
- (v) *International Education* — provides for contributions to generate international education projects to strengthen educational links and expertise, and includes a fully recoverable contribution under contract with the federal government to assist the Canadian International Development Agency training project in Indonesia;
- (vi) *Student Financial Assistance* — provides for financial assistance to students in post-secondary institutions. This assistance is in the form of loans issued by financial institutions and guaranteed by the province, as well as the interest payments and defaults related to these loans. This program also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, and incentives for part-time and summer employment; and
- (vii) *Special Initiatives* — provides for the funding of special initiatives to improve the quality of teaching, facilities and research to respond to economic development opportunities.

(d) SCIENCE AND TECHNOLOGY PROGRAMS

This sub-vote provides assistance towards the development and operation of federal/provincial and joint government/industry programs for scientific and technological research and development, and technology transfer.

(e) EMPLOYMENT PROGRAMS

This sub-vote provides for grants and contributions to individuals, businesses, agencies and institutions for employment and training initiatives for the disabled, students and youth, the disadvantaged and others in need of assistance. This sub-vote also provides funding for the British Columbia Youth Grants Program.

Vote 6 — Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
19,362,260	Administration and Support Services	20,304,387
644,439	Women's Programs	675,682
851,655,656	Advanced Education Programs (net of recoveries)	860,316,183
	—Operating Contributions, Universities	362,673,685
353,002,850	—Operating Contributions, Colleges and Institutes	325,922,918
314,581,400	—Capital Debt Servicing	93,305,908
92,078,650	—Distance Education	19,357,532
18,292,756	—International Education	490,264
500,000	—Student Financial Assistance	43,475,876
58,150,000	—Special Initiatives	15,090,000
15,050,000	Science and Technology Programs	8,032,028
8,300,000	Employment Programs	18,418,575
28,700,000	Total vote	907,746,855
908,662,355		
856,742,355	Estimated	
51,920,000	Supplement—Special Warrant No. 11	
908,662,355		

Group account classification	
Salaries and benefits	11,935,267
Operating costs	7,848,309
Asset acquisitions	1,466,080
Grants and contributions	882,440,817
Other expenditures	4,350,770
	908,041,243
Less recoveries	
Federal government	294,388
	907,746,855

Vote 7 SCIENCE AND TECHNOLOGY DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)*Description*

This vote provides for grants and administrative expenditures for programs to foster growth of advanced technology in British Columbia. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Appropriations		Actual Expenditures
4,240,000	Total vote	3,231,831
	Group account classification	
	Operating costs	63,142
	Grants and contributions	3,168,689
		3,231,831

Vote 8

VANCOUVER ISLAND/COAST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Vancouver Island/Coast development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
0	Vancouver Island/Coast Development Region	0
796,682	—Estimated	
(796,682)	—Transfer to the Ministry of Parks	
0	Total vote	0
796,682	Estimated	
(796,682)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
0	—Transfer to the Ministry of Parks	

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Economic Development	
2,290,250	Business promotions	2,290,000
2,290,250	Total expenditure	2,290,000
0	Estimated	
2,290,250	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
2,290,250	—Transfer from the Ministry of Economic Development	
	Group account classification	
	Grants and contributions	2,290,000

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Canadian Job Strategy.....	<u>0</u>
	Group account classification	
	Grants and contributions.....	1,555,178
	Less recoveries.....	1,555,178
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Patent Act	<u>0</u>
	Group account classification	
	Grants and contributions.....	2,877,730
	Less recoveries.....	2,877,730
		<u>0</u>

FINANCING TRANSACTIONS*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Transfer from the Ministry of Economic Development

Description

This financing transaction provides loans (disbursements) to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology businesses under the Discovery Enterprise Program. No receipts (loan repayments) are anticipated for 1988/89.

Appropriations		Actual Expenditures
8,000,000	Advances <i>re</i> Discovery Enterprise Program	3,243,893
(8,000,000)	Recoveries <i>re</i> Discovery Enterprise Program.....	(3,243,893)
<u>0</u>	Total	<u>0</u>
	Group account classification	
	Other expenditures	3,243,893
	Less recoveries.....	3,243,893
		<u>0</u>

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
9	Minister's Office.....	254,982		254,982	227,944
10	Ministry Operations	62,003,466			
	Supplement—Special Warrant No. 1		9,400,000		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of International Business and Immigration		(263,046)	71,140,420	68,596,135
11	Milk Board	354,110		354,110	326,962
12	Provincial Agricultural Land Commission	1,303,413		1,303,413	1,102,654
13	Agri-Food Regional Development Subsidiary Agreement (ERDA)	7,300,000		7,300,000	6,791,436
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environment (Vote 35)		91,500	91,500	91,500
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)				
	—Livestock Improvement.....		55,000	55,000	55,000
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Soft Fruit Cost Survey				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)				
	—Bad Debt Expense.....		808,813	808,813	808,813
	Special Accounts—				
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2)				
	—Farm Income Assurance Fund (see D 189 for detail).....	40,000,000		40,000,000	25,349,868
	<i>Livestock Protections Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)				
	—Livestock Protection (see D 193 for detail)	11,000		11,000	7,156
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 8, sec. 5(2))				
	—Agricultural Land Development (see D 187 for detail)		34,841	34,841	34,841
	Less transfer to the Farm Income Assurance Fund, Special Account from Vote 10 (see D 189 for detail).....	(20,000,000)		(20,000,000)	(13,300,554)
		<u>91,226,971</u>	<u>10,127,108</u>	<u>101,354,079</u>	<u>90,091,755</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 9**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>254,982</u>	Total vote	<u>227,944</u>
Group account classification		
Salaries and benefits		219,465
Operating costs		<u>8,479</u>
		<u>227,944</u>

Vote 10

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural, aquacultural, commercial fisheries and food processing sectors, financial assistance programs to farmers, as well as marketing and economic programs. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, communications, information systems and audit services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, farm management education and extension, market development and market regulation, information programs, aquaculture development and operation of the ministry dairy laboratory. Grants are provided to universities for agriculture, aquaculture and food research as well as to agricultural and food organizations.

(b) AGRICULTURAL MARKET AND FOOD INDUSTRY DEVELOPMENT

This sub-vote provides for the funding of international and domestic food marketing initiatives, and grants to assist primary producers in adopting new technologies which increase productivity. Grants are also provided to assist industry to expand sales to the food service sector and to develop and expand the food processing sector through financial and technical assistance in product development and food processing technologies.

(c) AQUACULTURE AND COMMERCIAL FISHERIES

This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of parts of the *Fisheries Act* and *Fish Inspection Act*, the technical review of applications for tenure, the provision of extension services to the aquaculture industry, and research and development projects related to shell fish, marine plants and fin fish farming. In addition, the sub-vote provides for licensing and enforcement of regulations pertaining to fish buyers and vendors, for grants in support of the aquaculture and commercial fish processing industries, and for funding and technical assistance for the handling, processing and marketing of seafood products. The sub-vote also provides for the development of a domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.

(d) FIELD OPERATIONS

This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:

- (i) *Extension Services* — provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days; technical information dissemination to producers; soil, feed and tissue testing; water analysis; the veterinary laboratory; and the provincial 4-H program;
- (ii) *Inspection* — provides for animal health inspection, brand inspection, dairy farm inspection, apiary inspection and crop inspection;
- (iii) *Licensing* — provides for the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations and brand certificates;
- (iv) *Applied Research/Demonstration* — provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural and food research, and technology transfer initiatives; and
- (v) *Grants* — provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act*, operating grants to livestock associations, 4-H clubs and veterinary services plus other grants in support of the agriculture and aquaculture industries.

(e) FINANCIAL ASSISTANCE

This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance programs. These programs ensure the availability of credit resources for producers and agricultural enterprises throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement (ERDA) program administration costs, grants in support of agriculture, food and resource development and interest subsidy payments under the Grower Loan Program. In addition, provision is made for grant payments under the British Columbia Feed Grain Market Development Program; for the province's share of premiums under Federal/Provincial Tripartite Stabilization Programs; and for other grants in support of the province's agriculture industry.

Vote 10 — Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
10,043,438	Administration and Support Services	9,687,411
10,276,484	—Estimated	
(233,046)	—Transfer to the Ministry of International Business and Immigration	
1,720,000	Agricultural Market and Food Industry Development.....	665,013
1,750,000	—Estimated	
(30,000)	—Transfer to the Ministry of International Business and Immigration	
2,810,062	Aquaculture and Commercial Fisheries	2,869,607
11,886,495	Field Operations	10,876,194
44,680,425	Financial Assistance (net of recoveries).....	44,497,910
71,140,420	Total vote	68,596,135
62,003,466	Estimated	
9,400,000	Supplement—Special Warrant No. 1	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(263,046)	—Transfer to the Ministry of International Business and Immigration	
71,140,420		
	Group account classification	
	Salaries and benefits	15,178,769
	Operating costs.....	9,167,801
	Asset acquisitions	1,219,787
	Grants and contributions.....	47,337,524
	Other expenditures	691,788
		73,595,669
	Less recoveries	
	Federal government	4,999,534
		68,596,135

Vote 11

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
354,110	Total vote.....	326,962
	Group account classification	
	Salaries and benefits	197,109
	Operating costs.....	129,853
		326,962

Vote 12**PROVINCIAL AGRICULTURAL LAND COMMISSION***Description*

This vote provides for the operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
<u>1,303,413</u>	Total vote	<u>1,102,654</u>
Group account classification		
Salaries and benefits		686,811
Operating costs		415,465
Asset acquisitions		371
Other expenditures		7
		<u>1,102,654</u>

Vote 13**AGRI-FOOD REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENT (ERDA)***Description*

This vote provides for the fourth year of a \$40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Appropriations		Actual Expenditures
<u>7,300,000</u>	Total vote	<u>6,791,436</u>
Group account classification		
Operating costs		424,888
Asset acquisitions		321,329
Grants and contributions		6,045,219
		<u>6,791,436</u>

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Environment	
91,500	Wildlife Management.....	91,500
91,500	Total expenditure	91,500
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
91,500	—Transfer from the Ministry of Environment	
91,500		
Group account classification		
	Operating costs.....	20,273
	Asset acquisitions	6,227
	Grants and contributions.....	65,000
		91,500

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures
55,000	Livestock Improvement	55,000
Group account classification		
	Grants and contributions.....	55,000

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
0	Soft Fruit Cost Survey.....	0
Group account classification		
	Operating costs.....	20,398
	Less recoveries.....	20,398
		0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures
808,813	Bad Debt Expense	808,813
Group account classification		
	Other expenditures	808,813

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
14	Minister's Office.....	236,953		236,953	234,233
15	Ministry Operations	301,463,304			
	Supplement—Special Warrant No. 2		7,297,000		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(122,814,638)		
	—Transfer to the Ministry of International Business and Immigration		(430,000)	185,515,666	184,135,162
16	Emergency Assistance	2,403,500			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(2,403,500)		
17	Judiciary	20,125,002		20,125,002	19,896,628
18	Corrections	130,920,494			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(130,578,919)	341,575	341,575
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Solicitor General (Vote 68)		196,794	196,794	196,794
	—Transfer from the Ministry of Solicitor General (Vote 70)		43,710	43,710	43,710
	Special Accounts—				
	<i>Correction Act</i> (R.S.B.C. 1979, chap. 70, sec. 16.2(3))				
	—Corrections Work Program (see D 188 for details)	200,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(200,000)		
	<i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274(2))				
	—Land Titles Survey (see D 192 for detail)	9,000		9,000	
		<u>455,358,253</u>	<u>(248,889,553)</u>	<u>206,468,700</u>	<u>204,848,102</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 14

MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Appropriations		Actual Expenditures
<u>236,953</u>	Total vote	<u>234,233</u>
Group account classification		
Salaries and benefits		216,588
Operating costs		17,233
Asset acquisitions		<u>412</u>
		<u>234,233</u>

Vote 15

MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for ministry management, policy development, administrative support, audit and communications services used by the ministry, maintenance enforcement and victims services. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which contributes to the cost of the Native Courtworker and Counselling Association.

(b) POLICE SERVICES

This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the Coordinated Law Enforcement Unit, for the Security Programs Division, for the British Columbia Police Commission, for the Provincial Emergency Program and for administration of the Emergency Assistance Vote which provides for response costs associated with the protection of life, property and the environment during emergencies and natural disasters. Contributions are provided to the Royal Canadian Mounted Police for Provincial Policing, to the Justice Institute of British Columbia for police and emergency training and to municipalities for selected services. Grants are provided to the Canadian Association of Chiefs of Police and to participants in emergency programs. Recoveries are received from other levels of government for cost shared programs.

(c) COURT SERVICES

This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost shared programs.

(d) LEGAL SERVICES

This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(e) CRIMINAL JUSTICE

This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.

(f) BOARDS, COMMISSIONS AND STATUTORY SERVICES

This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Coroners Services, the Public Trustee, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Branch, the Order in Council Patient's Review Board, the British Columbia Parole Board, the Expropriation Compensation Board, the Motion Picture Appeal Board, the Gaming Commission and the administration of the public gaming control and licensing programs of the ministry. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, to the Legal Services Society and under the provisions of the *Criminal Injury Compensation Act*. A grant is provided to the British Columbia International Commercial Arbitration Centre. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation, and the British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund.

(g) CROWN PROCEEDING ACT

This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Vote 15 — Continued

Appropriations		Actual Expenditures
Classification by sub-vote		
14,370,498	Administration and Support Services (net of recoveries)	14,632,017
	—Estimated	
	—Transfer to the Ministry of Solicitor General	
131,375	Police Services (net of recoveries).....	0
	—Estimated	
	—Transfer to the Ministry of Solicitor General	
90,742,674	Court Services (net of recoveries).....	90,516,531
15,216,649	Legal Services	14,763,006
23,505,912	Criminal Justice	22,249,554
40,548,558	Boards, Commissions and Statutory Services (net of recoveries) ...	40,895,430
	—Estimated	
	—Transfer to the Ministry of Solicitor General	
	—Transfer to the Ministry of International Business and Immigration	
1,000,000	<i>Crown Proceeding Act</i>	1,078,604
<u>185,515,666</u>	Total vote	<u>184,135,162</u>
301,463,304	Estimated	
7,297,000	Supplement—Special Warrant No. 2	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(430,000)	—Transfer to the Ministry of International Business and Immigration	
<u>(122,814,638)</u>	—Transfer to the Ministry of Solicitor General	
<u>185,515,666</u>		
Group account classification		
	Salaries and benefits	66,658,363
	Operating costs.....	82,666,102
	Asset acquisitions	6,294,087
	Grants and contributions.....	28,232,639
	Other expenditures	1,244,544
		<u>185,095,735</u>
	Less recoveries.....	960,573
		<u>184,135,162</u>

Vote 16

EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property and the environment during real or imminent emergencies and natural disasters.

Appropriations		Actual Expenditures
0	Emergency Assistance	0
2,403,500	—Estimated	
(2,403,500)	—Transfer to the Ministry of Solicitor General	
0	Total vote	0
2,403,500	Estimated	
(2,403,500)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
0	—Transfer to the Ministry of Solicitor General	
0		

Vote 17

JUDICIARY

Description

This vote provides for the operation of the judiciary including:

(a) SUPERIOR COURTS

This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province. A grant is provided to the Judicial Council for an annual conference.

(b) PROVINCIAL COURTS

This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia, including services related to the Maintenance Enforcement Program. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures
Classification by sub-vote		
4,293,343	Superior Courts	4,549,082
15,831,659	Provincial Courts	15,347,546
20,125,002	Total vote	19,896,628
Group account classification		
	Salaries and benefits	17,427,850
	Operating costs	1,725,24 ^a
	Asset acquisitions	556,192
	Grants and contributions	178,137
	Other expenditures	9,200
		19,896,628

Vote 18

CORRECTIONS

Description

This vote provides for ministry corrections programs including:

(a) ADULT CORRECTIONAL CENTRES

This sub-vote provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services.

(b) YOUTH CUSTODY CENTRES

This sub-vote provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services.

(c) PROBATION, FAMILY AND COMMUNITY SERVICES

This sub-vote provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Family services provide assistance in resolving child custody and financial maintenance problems through conciliation and mediation, and custody and access reports for Supreme and Provincial Courts. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs.

(d) MANAGEMENT SERVICES

This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contributions are provided to the private sector and non-profit societies for the development and evaluation of correctional programs.

(e) INSPECTION AND STANDARDS

This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Correction Act*.

Appropriations		Classification by sub-vote	Actual Expenditures
0		Adult Correctional Centres (net of recoveries)	0
	77,116,408	—Estimated	
	(77,116,408)	—Transfer to the Ministry of Solicitor General	
0		Youth Custody Centres (net of recoveries)	0
	14,258,092	—Estimated	
	(14,258,092)	—Transfer to the Ministry of Solicitor General	
341,575		Probation, Family and Community Services	341,575
	32,620,271	—Estimated	
	(32,278,696)	—Transfer to the Ministry of Solicitor General	
0		Management Services	0
	6,527,721	—Estimated	
	(6,527,721)	—Transfer to the Ministry of Solicitor General	
0		Inspection and Standards	0
	398,002	—Estimated	
	(398,002)	—Transfer to the Ministry of Solicitor General	
341,575		Total vote	341,575
130,920,494 Estimated			
(130,578,919) Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)			
(130,578,919) —Transfer to the Ministry of Solicitor General			
341,575			
Group account classification			
Salaries and benefits			341,575

ADMINISTRATION AND SUPPORT SERVICES

Appropriations		Actual Expenditures
Classification by sub-vote		
Transfer from the Ministry of Solicitor General		
196,794	Administration.....	196,794
196,794	Total expenditure.....	196,794
0 Estimated		
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
196,794	—Transfer from the Ministry of Solicitor General	
196,794		
Group account classification		
	Salaries and benefits	161,794
	Operating costs	35,000
		196,794

MOTOR VEHICLE DEPARTMENT

Appropriations		Actual Expenditures
Classification by sub-vote		
Transfer from the Ministry of Solicitor General		
43,710	Administration and Road Safety	43,710
43,710	Total expenditure.....	43,710
0 Estimated		
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
43,710	— Transfer from the Ministry of Solicitor General	
43,710		
Group account classification		
	Salaries and benefits	43,710

**MINISTRY OF STATE FOR THOMPSON-OKANAGAN AND KOOTENAY,
RESPONSIBLE FOR CROWN LANDS**

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated \$	Other Authorizations \$	Total \$	
Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environment (Vote 35)		15,049,945		
	—Transfer from the Ministry of Forests (Vote 41)		14,554,594		
	—Transfer from the Ministry of Regional Development (Vote 41)		1,998,166	31,602,705	30,490,544
	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture (Vote 55)		792,988	792,988	389,346
	—Transfer from the Ministry of Social Services and Housing (Vote 64)		649,635	649,635	334,905
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employee secondment to B.C.E.C.				
			33,045,328	33,045,328	31,214,795

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations	Actual Expenditures
Classification by sub-vote	
Transfer from the Ministry of Environment	
15,049,945 Surveys and Resource Mapping	14,273,413
Transfer from the Ministry of Forests	
263,816 Management Services	9,043
14,290,778 Lands	16,147,462
Transfer from the Ministry of Regional Development	
1,998,166 Management Services	60,626
<u>31,602,705</u> Total expenditure	<u>30,490,544</u>
0 Estimated	
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
15,049,945 —Transfer from the Ministry of Environment	
14,554,594 —Transfer from the Ministry of Forests	
1,998,166 —Transfer from the Ministry of Regional Development	
<u>31,602,705</u>	
Group account classification	
Salaries and benefits	16,820,605
Operating costs	13,895,275
Asset acquisitions	1,636,006
	32,351,886
Less recoveries	
Inter-ministry	1,623,815
Municipalities	237,527
	1,861,342
	<u>30,490,544</u>

KOOTENAY DEVELOPMENT REGION

Appropriations		Actual Expenditures
<u>792,988</u>	Transfer from the Ministry of Municipal Affairs, Recreation and Culture	<u>389,346</u>
0 Estimated		
<u>792,988</u>	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>792,988</u>	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture	
	Group account classification	
	Salaries and benefits	118,743
	Operating costs	252,404
	Asset acquisitions	<u>18,199</u>
		<u>389,346</u>

THOMPSON-OKANAGAN DEVELOPMENT REGION

Appropriations		Actual Expenditures
<u>649,635</u>	Transfer from the Ministry of Social Services and Housing.....	<u>334,905</u>
0 Estimated		
<u>649,635</u>	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>649,635</u>	—Transfer from the Ministry of Social Services and Housing	
	Group account classification	
	Salaries and benefits	135,603
	Operating costs	204,067
	Asset acquisitions	4,535
	Other expenditures.....	<u>700</u>
		344,905
	Less recoveries	<u>10,000</u>
		<u>334,905</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Employee secondment to B.C.E.C	<u>0</u>
Group account classification		
Salaries and benefits	45,644	
Less recoveries	45,644	
	<u>0</u>	

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
19	Minister's Office.....	277,394		277,394	166,815
20	Ministry Operations	51,593,099			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(2,290,250)		
	—Transfer to the Ministry of Government Management Services.....		(6,605,835)		
	—Transfer to the Ministry of International Business and Immigration		(27,187,221)		
	—Transfer to the Ministry of Regional Development ..		(15,509,793)		
21	Economic and Regional Development Subsidiary Agreements (ERDA)	14,848,500			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development ..		(14,848,500)		
22	Contribution to the British Columbia Pavilion Corporation..	6,102,000			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Management Services.....		(6,102,000)		
	Statutory—				
	Special Accounts—				
	<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1(3))				
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (see D 192 for details).....	1,250,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development		(1,250,000)		
	<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)				
	—Low Interest Loan Assistance Revolving Fund (see D 194 for details)	300,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development		(300,000)		
	<i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1(3))				
	—Purchasing Commission Working Capital Account (see D 196 for detail)	5,705,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Management Services		(5,705,000)		
	Financing Transactions—				
	Discovery Enterprise Program				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training.....				
		80,075,993	(79,798,599)	277,394	166,815

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 19

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Economic Development, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>277,394</u>	Total vote	<u>166,815</u>
Group account classification		
Salaries and benefits		161,671
Operating costs		2,777
Asset acquisitions		2,367
		<u>166,815</u>

Vote 20**MINISTRY OPERATIONS***Description*

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) MANAGEMENT OPERATIONS

This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative, information systems, data processing, and library services; special projects; and the monitoring of federal/provincial loans and grants. Grants are provided to businesses, industry associations, institutions, Crown corporations and other entities.

(b) POLICY DEVELOPMENT AND STATISTICS

This sub-vote provides for the development of policy and program proposals for the minister, Cabinet and the ministry; the design, negotiation, management and evaluation of federal/provincial and joint government/industry economic development programs; trade, industry and sector forecasts; economic and policy analysis of major resource, technology and other projects; and statistical information and analytical support for the ministry, other government agencies and, in certain cases, for the business community. Grants are provided to businesses and associations for cost-shared economic development studies and initiatives. The costs incurred for statistical services provided to other branches of the ministry and other parties are partially recovered.

(c) BUSINESS PROMOTION

This sub-vote provides for assistance to the province's business community, including the evaluation of British Columbia related applications to the federal Investment Canada agency; business immigration proposals; export strategy; assistance for community economic development; and assistance towards industrial research and technological development. Grants and loans are provided to businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the province.

(d) INTERNATIONAL MARKETING

This sub-vote provides for programs and initiatives to stimulate new business and private sector capital formation. Provision is also made for the travel expenses outside of Canada, including the payment of prescribed allowances, of Members of the Executive Council, Ministers of State, Parliamentary Secretaries, and related staff; for trade missions; and for general promotion of the export of British Columbia goods and services. Grants are made to private sector enterprises, including the Asia Pacific Foundation, to assist export promotion, new product and process development, and for the development and promotion of the export of professional, technological and other business services. The costs of export and trade related seminars and the salaries to staff members seconded to the federal government are partially recovered.

(e) FOREIGN OFFICES

This sub-vote provides for the establishment of foreign commercial and tourism offices to promote trade and investment opportunities; the operation of the office of the Agent General in the United Kingdom and Europe; and the operation and maintenance of British Columbia House in London, England. Provision is also made for a contribution to the British Columbia Chamber of Commerce towards the operation of a foreign commercial office.

(f) PURCHASING COMMISSION

This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and participating public bodies, technical evaluation, advice and assistance for commodity acquisitions, establishment and testing of commodity standards, recommendation of policies for efficient and effective acquisition, and development and administration of the public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered.

(g) REGIONAL DEVELOPMENT

This sub-vote provides for initiatives to stimulate economic development and diversification at the local community level. These initiatives may be in the form of grants, loans, loan guarantees and equity investments.

Vote 20 — Continued

Appropriations		Actual Expenditures
Classification by sub-vote		
866,977	Management Operations	0
15,309,328	—Estimated	
(558,887)	—Transfer to the Ministry of Government Management Services	
(7,578,168)	—Transfer to the Ministry of International Business and Immigration	
(6,305,296)	—Transfer to the Ministry of Regional Development	
(605,963)	Policy Development and Statistics (net of recoveries).....	0
6,415,739	—Estimated	
(2,245,266)	—Transfer to the Ministry of Government Management Services	
(2,024,366)	—Transfer to the Ministry of International Business and Immigration	
(2,752,070)	—Transfer to the Ministry of Regional Development	
(261,014)	Business Promotion	0
15,214,763	—Estimated	
(2,290,250)	—Transfer to the Ministry of Advanced Education and Job Training	
(8,098,100)	—Transfer to the Ministry of International Business and Immigration	
(5,087,427)	—Transfer to the Ministry of Regional Development	
0	International Marketing (net of recoveries).....	0
3,904,875	—Estimated	
(3,904,875)	—Transfer to the Ministry of International Business and Immigration	
0	Foreign Offices.....	0
5,581,712	—Estimated	
(5,581,712)	—Transfer to the Ministry of International Business and Immigration	
0	Purchasing Commission (net of recoveries).....	0
3,801,682	—Estimated	
(3,801,682)	—Transfer to the Ministry of Government Management Services	
0	Regional Development	0
1,365,000	—Estimated	
(1,365,000)	—Transfer to the Ministry of Regional Development	
0	Total vote	0
51,593,099	Estimated	
(2,290,250)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(6,605,835)	—Transfer to the Ministry of Advanced Education and Job Training	
(27,187,221)	—Transfer to the Ministry of Government Management Services	
(15,509,793)	—Transfer to the Ministry of International Business and Immigration	
0	—Transfer to the Ministry of Regional Development	

Vote 21

ECONOMIC AND REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENTS (ERDA)*Description*

This vote provides funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) TOURIST INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT

This sub-vote provides for grants to tourism industry associations and other entities for professional development activities, loan related and administrative expenditures, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.

(b) SMALL BUSINESS INCENTIVES SUBSIDIARY AGREEMENT

This sub-vote provides for grants and administrative and loan related expenditures for the development of the province's small business sector.

(c) INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT

This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan related and administrative expenditures, opportunity identification and evaluation studies and other activities relating to the development of the province's industrial and resource sectors.

Appropriations		Actual Expenditures
Classification by sub-vote		
0	Tourist Industry Development Subsidiary Agreement	0
2,936,500	—Estimated	
(2,936,500)	—Transfer to the Ministry of Regional Development	
0	Small Business Incentives Subsidiary Agreement	0
2,493,500	—Estimated	
(2,493,500)	—Transfer to the Ministry of Regional Development	
0	Industrial Development Subsidiary Agreement	0
9,418,500	—Estimated	
(9,418,500)	—Transfer to the Ministry of Regional Development	
0	Total vote	0
14,848,500	Estimated	
(14,848,500)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
0	—Transfer to the Ministry of Regional Development	
0		

Vote 22

CONTRIBUTION TO THE BRITISH COLUMBIA
PAVILION CORPORATION*Description*

This vote provides for a contribution to the British Columbia Pavilion Corporation to compensate the company for its net cash operating losses and capital expenditures.

Appropriations		Actual Expenditures
0	Contribution to the British Columbia Pavilion Corporation.....	0
6,102,000	—Estimated	
(6,102,000)	—Transfer to the Ministry of Government Management Services	
0	Total vote	0
6,102,000	Estimated	
(6,102,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
0	—Transfer to the Ministry of Government Management Services	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
23	Minister's Office.....	211,618		211,618	209,032
24	Ministry Operations	64,091,579		64,091,579	63,034,556
25	Public Schools Education	1,859,342,139			
	Supplement—Special Warrant No. 3		15,900,000	1,875,242,139	1,869,736,385
26	Independent Schools	48,075,170			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15,				
	sec. 23(3))		(965,908)	47,109,262	46,250,839
27	Northeast Development Region.....	813,598			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and				
	14)				
	—Transfer to the Ministry of Native Affairs		(813,598)		
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec.				
	22(1))—net of recoveries				
	—Status Indian Children Education				
	—Canadian Official Languages Program				
	Financing Transaction—Rural Residential				
	School Property Taxes				
		<u>1,972,534,104</u>	<u>14,120,494</u>	<u>1,986,654,598</u>	<u>1,979,230,812</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 23

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>211,618</u>	Total vote	<u>209,032</u>
Group account classification		
Salaries and benefits	201,085	
Operating costs	7,495	
Asset acquisitions	452	
	<u>209,032</u>	

Vote 24

MINISTRY OPERATIONS

Description

The vote provides for the overall policy development for the ministry, management of funding for the public and independent schools systems, as well as administrative and support services in the ministry. Major programs and activities include:

(a) DEPUTY MINISTER'S OFFICE

This sub-vote provides for the management of the ministry and information services. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services. This sub-vote also provides grants to partially support societies offering programs not provided by educational institutions and provides for projects to develop and enhance the provincial educational system. Finally, this sub-vote provides for a contribution to the College of Teachers for operating support until June 30, 1988.

(b) ROYAL COMMISSION ON EDUCATION

This sub-vote provides for the ministry's response to the report of the Royal Commission on Education.

(c) FINANCE AND ADMINISTRATION

This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides financial support services for the preparation, analysis and accounting of school district operating budgets and capital expenditure programs. In addition, this sub-vote provides for ministry office space, the costs of communications services for the ministry, liaison with some Crown corporations and central agencies of government, and for the internal financial operations of the ministry.

(d) EDUCATION PROGRAMS

This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for evaluation, assessment and assistance in organizing special education programs and the provision of direct services including Jericho Hill School and the Resource Centre for the Visually Impaired. In addition, this sub-vote provides for policy liaison between the ministry and school districts, accreditation of senior secondary schools and the Passport to Education program. Finally, the sub-vote provides for textbooks and media materials to the public and independent school systems. Recoveries are received from the sale of supplementary textbooks and media materials, fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.

(e) POLICY, PLANNING AND INDEPENDENT EDUCATION

This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for development of policy direction for the provincial education system. This sub-vote also provides for leadership in educational initiatives in the Pacific Rim, administration of the provincial student and teacher exchange programs and British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada) and the Canadian Educational Association. Finally, this sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program. Recoveries are received from students enrolled in correspondence courses and from fees for independent school voluntary accreditation.

Appropriations		Actual Expenditures
Classification by sub-vote		
1,693,894	Deputy Minister's Office.....	1,502,731
1,000,000	Royal Commission on Education	914,892
8,083,071	Finance and Administration	8,294,226
49,528,140	Educational Programs (net of recoveries)	48,631,080
3,786,474	Policy, Planning and Independent Education (net of recoveries)	3,691,627
<u>64,091,579</u>	Total vote	<u>63,034,556</u>
Group account classification		
	Salaries and benefits	11,999,826
	Operating costs	39,797,003
	Asset acquisitions	2,470,510
	Grants and contributions	11,119,863
		<u>65,387,202</u>
Less recoveries		
	Inter-ministry	157,132
	Federal government	45,744
	Sales	19,680
	Other	<u>2,130,090</u>
		<u>2,352,646</u>
		<u>63,034,556</u>

Vote 25**PUBLIC SCHOOLS EDUCATION***Description*

This vote provides for the financial support of school districts and provincial assistance to homeowners for property taxation. Major programs and activities include:

(a) CONTRIBUTIONS TO SCHOOL DISTRICTS

This sub-vote provides for the provincial share of local school district operating budgets, contributions to school districts from school property tax revenue collected by the province from non-residential property taxpayers, contributions to schools and other educational agencies for continuing education, the operation of the CHANCE program and contracted programs such as those for severely handicapped children in residential centres. Recoveries are received from the Department of National Defense (DND) for the education of children of DND personnel.

(b) CONTRIBUTIONS FOR SCHOOLS DEBT SERVICE

This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools.

(c) GRANTS TO REDUCE LOCAL PROPERTY TAXES

This sub-vote provides for grants to homeowners to reduce property taxes.

(d) TEACHERS' PENSION FUND

This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.

(e) SPECIAL PROJECTS

This sub-vote provides for special projects related to computer technology acquisition and Pacific Rim initiatives.

Appropriations

Actual Expenditures

Classification by sub-vote		
1,302,004,464	Contributions to School Districts (net of recoveries)	1,274,572,030
118,318,800	Contributions for Schools Debt Service	140,753,000
298,911,875	Grants to Reduce Local Property Taxes	295,874,413
121,454,000	Teachers' Pension Fund	124,154,167
34,553,000	Special Projects	34,382,775
<u>1,875,242,139</u>	Total vote	<u>1,869,736,385</u>
1,859,342,139	Estimated	
15,900,000	Supplement—Special Warrant No. 3	
<u>1,875,242,139</u>		
Group account classification		
	Operating costs	1,838,847
	Asset acquisitions	467,630
	Grants and contributions	<u>1,870,671,179</u>
		1,872,977,656
Less recoveries		
	Federal government	3,227,598
	Other	<u>13,673</u>
		3,241,271
		<u><u>1,869,736,385</u></u>

Vote 26

INDEPENDENT SCHOOLS

Description

This vote provides for provincial contributions to eligible independent schools and for contributions for special education initiatives in independent schools.

Appropriations		Actual Expenditures
<u>47,109,262</u>	Total vote	<u>46,250,839</u>
48,075,170	Estimated	
(965,908)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23(3))	
<u>47,109,262</u>		
Group account classification		
Grants and contributions		<u>46,250,839</u>

Vote 27

NORTHEAST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Northeast development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
0	Northeast Development Region	0
813,598	—Estimated	
(813,598)	—Transfer to the Ministry of Native Affairs	
<u>0</u>	Total vote	<u>0</u>
813,598	Estimated	
(813,598)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	—Transfer to the Ministry of Native Affairs	

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures
<u>0</u>	Status Indian Children Education	<u>0</u>
Group account classification		
	Grants and contributions.....	36,105,719
	Less recoveries.....	36,105,719
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages in Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures
<u>0</u>	Canadian Official Languages Programs.....	<u>0</u>
Group account classification		
	Operating costs.....	1,792,728
	Asset acquisitions	33,915
	Grants and contributions.....	7,321,729
		9,148,372
	Less recoveries.....	9,148,372
		<u>0</u>

FINANCING TRANSACTIONS*Description*

Provincial advances (disbursements) are provided to school districts for rural residential school property taxes (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through voted appropriations.

Appropriations		Actual Expenditures
95,325,586	Advances <i>re</i> Rural Residential School Property Tax	93,521,043
(95,325,586)	Recoveries <i>re</i> Rural Residential School Property Tax	(93,521,043)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Loans, investments and advances.....	93,521,043
	Less recoveries.....	93,521,043
		<u>0</u>

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
28	Minister's Office.....	250,592		250,592	250,591
29	Ministry Operations	26,909,039		26,909,039	25,999,224
30	British Columbia Utilities Commission	10		10	
31	Fort Nelson Indian Band Mineral Revenue Sharing Agree- ment.....	800,000		800,000	389,744
32	Mineral Development and Exploration Incentives	2,527,000		2,527,000	2,305,085
33	Government Personnel Services	9,508,597			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Manage- ment Services.....		(9,508,597)		
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	—Interest on Revenue Refunds.....		41,221	41,221	41,221
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2))				
	—Mine Improvement		500	500	500
		<u>39,995,238</u>	<u>(9,466,876)</u>	<u>30,528,362</u>	<u>28,986,365</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 28

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>250,592</u>	Total vote.....	<u>250,591</u>
Group account classification		
	Salaries and benefits	231,625
	Operating costs.....	13,148
	Asset acquisitions	5,818
		<u>250,591</u>

Vote 29

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the administration of financial and personnel management services and the coordination of legislative requirements. The sub-vote also provides for data management and office automation systems, and administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories, communications, and distribution of ministry publications.

(b) EXECUTIVE MANAGEMENT

This sub-vote provides for senior executive direction, information services, and public relations for the ministry.

(c) ENERGY RESOURCES

This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for the administration and disposition of petroleum, natural gas, underground storage, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The sub-vote supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environment protection during seismic exploration and drilling, and conservation of resources, and provides for the assessment and collection of mineral, mineral land, coal, petroleum and natural gas taxes and royalties. This sub-vote provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust. A grant to the Friends of the Royal British Columbia Museum will be made in 1988/89 to increase public awareness of the contribution made by the petroleum industry in British Columbia.

(d) MINERAL RESOURCES

This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the extraction of the province's mineral and coal resources in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity, and for the reclamation of selected abandoned mines. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields and provides grants to various mine rescue safety associations. Recoveries are received for expenses related to the use of ministry equipment and facilities.

Appropriations		Actual Expenditures
Classification by sub-vote		
4,924,376	Administration and Support Services.....	4,865,513
543,518	Executive Management	601,050
7,051,265	Energy Resources	6,152,994
14,389,880	Mineral Resources (net of recoveries).....	14,379,667
<u>26,909,039</u>	Total vote	<u>25,999,224</u>
Group account classification		
	Salaries and benefits	11,786,134
	Operating costs.....	10,913,380
	Asset acquisitions	3,060,417
	Grants and contributions	239,293
		<u>25,999,224</u>

Vote 30

BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. The Commission recovers its costs from hearing proponents, regulated utilities and other parties as appropriate.

Appropriations		Actual Expenditures
10	Total vote (net of recoveries)	0
Group account classification		
	Salaries and benefits	1,564,695
	Operating costs	1,333,138
	Asset acquisitions	10,932
		2,908,765
Less recoveries		
	Other	2,908,765
		0

Vote 31

FORT NELSON INDIAN BAND MINERAL REVENUE
SHARING AGREEMENT

Description

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
800,000	Total vote	389,744
Group account classification		
	Grants and contributions	389,744

Vote 32**MINERAL DEVELOPMENT AND EXPLORATION
INCENTIVES***Description*

This vote provides for the following mineral industry development programs:

(a) MINERAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

This sub-vote provides for fourth year funding of a five-year \$10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub-vote provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub-vote also provides grant and contribution funding for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

(b) MINERAL EXPLORATION INCENTIVES

This sub-vote provides for grants to mineral prospectors and for mineral prospector training to encourage mineral exploration in the province. Administration costs associated with this initiative are also provided for in this sub-vote.

Appropriations		Actual Expenditures
Classification by sub-vote		
2,027,000	Mineral Development Subsidiary Agreement (ERDA)	1,833,320
500,000	Mineral Exploration Incentives	471,765
<u>2,527,000</u>	<u>Total vote</u>	<u>2,305,085</u>
Group account classification		
	Operating costs	1,793,689
	Asset acquisitions	3,353
	Grants and contributions	508,043
		<u>2,305,085</u>

Vote 33**GOVERNMENT PERSONNEL SERVICES***Description*

This vote provides for government personnel, privatization and employee assistance programs including:

(a) GOVERNMENT PERSONNEL SERVICES

The sub-vote provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act*, settlement payments for grievances, other personnel related settlements agreed to by the division and the payment for legal and arbitration services. This sub-vote also provides for the planning, development and administration of personnel policies and practices including those pertaining to staffing, recruitment, selection and appointment of employees, the placement of employees who are supernumerary, disabled, or returning from long-term disability, the system of job evaluation, the determination and review of the rates of compensation, employee benefits and allowances, and the design and development of staff training and safety programs. This sub-vote also provides for costs related to privatization initiatives.

(b) EMPLOYEE ASSISTANCE PROGRAM

This sub-vote provides for counselling and assistance services to government employees who have personal problems which may affect job performance. Costs for these services are fully recovered from special offices and ministries. This sub-vote also provides for loans to government employees to attend in-patient treatment programs.

Vote 33 — Continued

Appropriations		Classification by sub-vote	Actual Expenditures
0		Government Personnel Services	0
	9,458,597	—Estimated	
	(9,458,597)	—Transfer to the Ministry of Government Management Services	
0		Employee Assistance Program (net of recoveries)	0
	50,000	—Estimated	
	(50,000)	—Transfer to the Ministry of Government Management Services	
<u>0</u>		Total vote	<u>0</u>
9,508,597	Estimated		
(9,508,597)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
	—Transfer to the Ministry of Government Management Services		
<u>0</u>			

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24(1)(c))

Appropriations		Actual Expenditures
<u>41,221</u>	Interest on revenue refunds	<u>41,221</u>
	Group account classification	
	Operating costs	<u>41,221</u>

Statutory*MINES ACT* (S.B.C. 1980, chap. 28, sec. 15(2))

Appropriations		Actual Expenditures
<u>500</u>	Mine improvement	<u>500</u>
	Group account classification	
	Operating costs	<u>500</u>

MINISTRY OF STATE FOR CARIBOO, RESPONSIBLE FOR ENVIRONMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
34	Minister's Office.....	260,049		260,049	246,719
35	Ministry Operations	142,997,238			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap.62, secs. 13 and 14)				
	—Transfer to the Ministry of Parks.....		(32,438,130)		
	—Transfer to the Ministry of Crown Lands.....		(15,049,945)		
	—Transfer to the Ministry of Agriculture and Fisheries.....		(91,500)		
	—Transfer to the Ministry of Regional Development ..		(7,829,241)	87,588,422	84,670,839
36	Cariboo Development Region	694,483		694,483	453,882
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Williston Reservoir				
	—Kokanee Creek Park.....				
	—Canadian Association of Pesticide Control Officers....				
	—Fisheries and Oceans				
	—Peace Canyon Fish Hatchery				
	Special Accounts—				
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 8)				
	—Habitat Conservation Fund (see D 191 for detail).	1,710,000	377,603	2,087,603	2,087,603
		<u>145,661,770</u>	<u>(55,031,213)</u>	<u>90,630,557</u>	<u>87,459,043</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment and Parks, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
260,049	Total vote	246,719
Group account classification		
	Salaries and benefits	231,449
	Operating costs.....	14,327
	Asset acquisitions	943
		246,719

Vote 35

MINISTRY OPERATIONS

Description

This vote provides for the ministry's resource, environmental and recreational management programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and coordination of central ministry services including information, personnel, finance, systems, accommodation, laboratory, enforcement, communications, planning, environmental assessment, assets inventory and general administration. Grants are provided to the Greater Vancouver Regional District for monitoring air quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment. Recoveries are received from other divisions in the ministry and from other ministries for the use of conservation and laboratory services. Recoveries are also received from outside of government for laboratory services.

(b) AIR MANAGEMENT

This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health, and for a quality environment by setting standards, monitoring air quality, implementing airshed management systems, and providing atmospheric services to other programs and agencies. Recoveries are received for air monitoring services from Prince George area pulp mills.

(c) RECREATIONAL FISHERIES MANAGEMENT

This sub-vote provides for the maintenance and enhancement of the recreational fish populations and their habitats in order to satisfy society's present and future requirements for recreational activity, wholesome food, direct and indirect employment and economic benefits. Principal elements are fish population and habitat protection and inventory, development and enforcement of sport fishery regulations, fish culture, research, and representation of provincial positions in federal/provincial and international recreational fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, and the *Environment Management Act*. Grants are provided to the British Columbia Wildlife Federation for partial support of Knowledge Network fish and wildlife programming. Funds expended on fisheries projects under agreements with the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector, are fully recoverable.

(d) PESTICIDE CONTROL

This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures of related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits.

(e) WASTE MANAGEMENT

This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act*, programs to recover, utilize and dispose of waste materials, and the Okanagan Water Quality Control Project. Recoveries from outside of government are received for the transportation and disposal of hazardous wastes.

(f) WATER MANAGEMENT

This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, river protection projects, dyke inspection, resource inventory, water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dyke Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood control program under the Canada/British Columbia Fraser River Flood Control Agreement, and for a joint floodplain mapping program, are partially recovered from the federal government. Funds expended on the Canada/British Columbia Hydrometric Program are recovered by agreement from the British Columbia Hydro and Power Authority.

(g) WILDLIFE MANAGEMENT

This sub-vote provides for the maintenance and enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirement for economic, social, recreational and scientific benefits. Principal elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention* and the *Game Export Act (Canada)*. Grants are provided to meet commitments under the *Creston Valley Wildlife Act* and for the Fur Institute of Canada. Funds expended on wildlife projects under agreements with the British Columbia Hydro and Power Authority, the Skagit Environment Endowment Commission, other agencies and the private sector, are fully recoverable.

(h) SURVEYS AND RESOURCE MAPPING

This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping, interpretation for environmental resource management and terrain resource information management. Costs are recovered from shared-cost mapping contracts with municipal and regional governments, and for digital terrain maps provided to the private sector.

(i) PARKS AND OUTDOOR RECREATION

This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for outdoor recreation education and safety programs. The costs of recreation projects in the Revelstoke area and the Skagit Valley are recovered from the British Columbia Hydro and Power Authority and the Skagit Environmental Endowment Commission respectively. The costs for the restoration of the Alexander Mackenzie Grease Trail are partially recovered from the federal government.

Vote 35 — Continued

Appropriations		Actual Expenditures
Classification by sub-vote		
14,810,122	Administration and Support Services (net of recoveries)	17,527,558
23,001,661	—Estimated	
(362,298)	—Transfer to the Ministry of Parks	
(7,829,241)	—Transfer to the Ministry of Regional Development	
3,004,390	Air Management (net of recoveries)	3,064,882
14,236,841	Recreational Fisheries Management (net of recoveries)	14,795,346
1,995,532	Pesticide Control (net of recoveries)	1,158,365
20,943,008	Waste Management (net of recoveries)	15,951,832
22,020,274	Water Management (net of recoveries)	21,511,469
10,010,798	Wildlife Management (net of recoveries)	10,586,401
10,102,298	—Estimated	
(91,500)	—Transfer to the Ministry of Agriculture and Fisheries	
567,457	Surveys and Resource Mapping (net of recoveries)	74,688
15,617,402	—Estimated	
(15,049,945)	—Transfer to the Ministry of Crown Lands	
0	Parks and Outdoor Recreation (net of recoveries)	298
32,075,832	—Estimated	
(32,075,832)	—Transfer to the Ministry of Parks	
87,588,422	Total vote	84,670,839
142,997,238	Estimated	
(15,049,945)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(91,500)	—Transfer to the Ministry of Crown Lands	
(32,438,130)	—Transfer to the Ministry of Agriculture and Fisheries	
(7,829,241)	—Transfer to the Ministry of Parks	
	—Transfer to the Ministry of Regional Development	
87,588,422		
Group account classification		
	Salaries and benefits	43,346,935
	Operating costs	33,101,027
	Asset acquisitions	8,473,876
	Grants and contributions	1,097,448
		86,019,286
Less recoveries		
	Federal government	518,672
	Municipalities	16,091
	Other	813,684
		1,348,447
		84,670,839

Vote 36**CARIBOO DEVELOPMENT REGION***Description*

This vote provides for the Office of the Minister of State and for the administration of the Cariboo development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
<u>694,483</u>	Total vote	<u>453,882</u>
Group account classification		
Salaries and benefits		63,414
Operating costs		386,046
Asset acquisitions		4,422
		<u>453,882</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Williston Reservoir	<u>0</u>
Group account classification		
Operating costs		11,797
Less recoveries		11,797
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Kokanee Creek Park	<u>0</u>
Group account classification		
Operating costs		2,500
Less recoveries		2,500
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Canadian Association of Pesticide Control Officers	<u>0</u>
Group account classification		
	Operating costs.....	19,955
	Less recoveries.....	19,955
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Fisheries and Oceans.....	<u>0</u>
Group account classification		
	Operating costs.....	4,017
	Less recoveries.....	4,017
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Peace Canyon Fish Hatchery	<u>0</u>
Group account classification		
	Operating costs.....	25,100
	Less recoveries.....	25,100
		<u>0</u>

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
37	Minister's Office.....	293,411		293,411	286,716
38	Ministry Operations	61,464,197			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(275,569)		
	—Transfer to the Ministry of International Business and Immigration		(269,854)	60,918,774	59,934,560
39	Compensation Stabilization Program	256,677		256,677	107,658
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Government Management Services (Vote 20)		2,245,266		
	—Transfer from the Ministry of Government Management Services (Vote 57)		403,990	2,649,256	2,469,472
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 56(1))				
	—Insurance Claims: Health Care Facilities		603,846	603,846	603,846
	—Insurance Claims and Administration: School Districts and Colleges		283,912	283,912	283,912
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	—Interest on Revenue Refunds		1,410,199	1,410,199	1,410,199
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)				
	—Provision for Doubtful Recovery		19,900,000	19,900,000	19,900,000
	<i>International Financial Business Act</i> (S.B.C. 1988, chap. 16, sec. 21)				
	—International Financial Business		68,136	68,136	68,136
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 15)		9,773	9,773	9,773
	Special Accounts—				
	<i>Softwood Lumber Products Export Charge Compensation Act</i> (S.B.C. 1987, chap. 65, sec. 2(3))				
	—Lumber Export Charge Compensation Fund (see D 194 for detail)	500,000		500,000	
	<i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1)				
	—Fund for Excellence in Education (see D 190 for detail)		279,310,661	279,310,661	279,310,661
	<i>Health Improvement Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1)				
	—Health Improvement Fund (see D 191 for details)		360,039,077	360,039,077	360,039,077
	Less transfer to General Fund from Fund for Excellence in Education, Special Account.....		(279,310,661)	(279,310,661)	(279,310,661)
	Less transfer to General Fund from Health Improvement Fund.....		(360,039,077)	(360,039,077)	(360,039,077)
	Financing Transactions				
	—British Columbia Transit (Gasoline Tax Levy)				
	—Interest on Trusts and Deposits.....				
	— <i>Land Tax Deferment Act</i>				
	—Rural Area Property Taxes.....				
		62,514,285	24,379,699	86,893,984	85,074,272

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 37

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
293,411	Total vote	286,716
Group account classification		
	Salaries and benefits	265,546
	Operating costs.....	18,403
	Asset acquisitions	2,767
		286,716

Vote 38

MINISTRY OPERATIONS

Description

This vote provides for the operations and programs of the ministry, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Provision is also made for policy and administrative services for programs pertaining to the Asian Pacific Rim Region. Grants are provided to Indian Bands which offer local government services in rural areas, and to government employees under the suggestion awards program. The cost of information systems services is partially recovered from other divisions of the ministry.

(b) TREASURY BOARD STAFF

This sub-vote provides for analysis and advice on economic, fiscal, budgetary and administrative issues.

(c) OFFICE OF THE COMPTROLLER GENERAL

This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for the development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.

(d) REVENUE OPERATIONS

This sub-vote provides for the administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* as it relates to the non-municipal areas of the province, and for the administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(e) ASSESSMENT SERVICES

This sub-vote provides for payment of the British Columbia Assessment Authority operating levy on provincial government properties, and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(f) CORPORATE RELATIONS

This sub-vote provides a legal framework for the corporate sector, including licensing and registration of corporate entities and individuals, and regulation of the instruments and documents used by them to conduct their business, including:

- (i) *Policy and Legislation* — provides for analysis and advice on corporate and financial institutions issues;
- (ii) *Superintendent of Financial Institutions* — provides for inspection and regulation of credit unions, cooperatives, trust companies, insurance companies, agents and brokers, captive insurance companies, international financial businesses, mortgage brokers and the real estate industry. Recoveries for data processing expenses are received from self-regulatory organizations related to delegated licensing functions;
- (iii) *Registrar of Companies* — provides for maintenance of complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records, in the central registry, mechanics liens and liens against motor vehicles and personal chattels, conducts searches for those liens for the general public, the financial community and the legal profession, and administers the mobile home registry;
- (iv) *Commercial Appeals Commission* — provides for appeals under various regulatory statutes; and
- (v) *Auditor Certification Board* — provides for assessment of the qualifications of auditors for reporting companies under the *Company Act*.

(g) PROVINCIAL TREASURY

This sub-vote provides for management of the financial assets and liabilities of the government and participating government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and for fiscal agent services provided to government, to participating government corporations and agencies and to special, trust and other funds are fully recovered.

(h) BRITISH COLUMBIA SECURITIES COMMISSION

This sub-vote provides for the operation of the British Columbia Securities Commission under the *Securities Act* and for administrative costs of the Superintendent of Brokers for the regulation of securities and commodity contract dealers. Costs are fully recovered from the securities industry.

Vote 38 — Continued

Appropriations		Actual Expenditures
Classification by sub-vote		
8,313,014	Administration and Support Services (net of recoveries)	7,411,420
8,407,868	—Estimated	
(94,854)	—Transfer to the Ministry of International Business and Immigration	
4,911,009	Treasury Board Staff	4,746,998
9,250,776	Office of the Comptroller General (net of recoveries)	10,001,980
18,073,510	Revenue Operations	17,768,328
8,717,125	Assessment Services	8,620,678
11,653,320	Corporate Relations (net of recoveries)	11,385,156
12,103,889	—Estimated	
(175,000)	—Transfer to the Ministry of International Business and Immigration	
(275,569)	—Transfer to the Ministry of Solicitor General	
10	Provincial Treasury (net of recoveries)	0
10	British Columbia Securities Commission (net of recoveries)	0
60,918,774	Total vote	59,934,560
61,464,197	Estimated	
(269,854)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(275,569)	—Transfer to the Ministry of International Business and Immigration	
	—Transfer to the Ministry of Solicitor General	
60,918,774		
Group account classification		
	Salaries and benefits	34,329,134
	Operating costs	25,690,165
	Asset acquisitions	3,842,512
	Grants and contributions	7,219,513
	Other expenditures	2,170,259
		73,251,583
Less recoveries		
	Inter-ministry	288,505
	Other	13,028,518
		13,317,023
		59,934,560

Vote 39

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for costs of the Compensation Stabilization Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Stabilization Act*. As the program has fulfilled its mandate, operations will cease by September 30, 1988.

Appropriations		Actual Expenditures
<u>256,677</u>	Total vote	<u>107,658</u>
Group account classification		
	Salaries and benefits	65,086
	Operating costs	42,349
	Asset acquisitions	223
		<u>107,658</u>

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Government Management Services	
2,245,266	Policy Development and Statistics (net of recoveries).....	2,103,052
<u>403,990</u>	Government Services (net of recoveries).....	<u>366,420</u>
	—Risk Management Services.....	366,420
403,990	Total expenditure	<u>2,469,472</u>
<u>2,649,256</u>		
0	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>2,649,256</u>	—Transfer from the Ministry of Government Management Services	
<u>2,649,256</u>		

Group account classification		
	Salaries and benefits	1,330,423
	Operating costs	990,170
	Asset acquisitions	248,815
		<u>2,569,408</u>
	Less recoveries	99,936
		<u>2,469,472</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 56(1))

Appropriations		Actual Expenditures
<u>603,846</u>	Insurance Claims: Health Care Facilities	<u>603,846</u>
Group account classification		
Operating costs.....		<u>603,846</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 56(1))

Appropriations		Actual Expenditures
<u>283,912</u>	Insurance Claims and Administration: School Districts and Colleges	<u>283,912</u>
Group account classification		
Operating costs.....		<u>283,912</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24(1)(c))

Appropriations		Actual Expenditures
<u>1,410,199</u>	Interest on revenue refunds.....	<u>1,410,199</u>
Group account classification		
Operating costs.....		<u>1,410,199</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures
<u>19,900,000</u>	Provision for Doubtful Recovery	<u>19,900,000</u>
Group account classification		
Other expenditures		<u>19,900,000</u>

Statutory*INTERNATIONAL FINANCIAL BUSINESS ACT* (S.B.C. 1988, chap. 16, sec. 21)

Appropriations		Actual Expenditures
<u>68,136</u>	International Financial Business.....	<u>68,136</u>
Group account classification		
Operating costs.....		<u>68,136</u>

Statutory*UNCLAIMED MONEY ACT* (R.S.B.C. 1979, chap. 418, sec. 15)

Appropriations		Actual Expenditures
<u>9,773</u>	Payment of Claims	<u>9,773</u>
Group account classification		
Other expenditures		<u>9,773</u>

FINANCING TRANSACTIONS*Description*

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) Levy collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
38,000,000	Advances <i>re</i> British Columbia Transit (Gasoline Tax) Levy	48,586,834
(38,000,000)	Recoveries <i>re</i> British Columbia Transit (Gasoline Tax) Levy	(48,586,834)
<u>0</u>	Total	<u>0</u>
Group account classification		
Other expenditures		48,586,834
Less recoveries		48,586,834
		<u>0</u>

FINANCING TRANSACTIONS*Description*

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations		Actual Expenditures
6,650,000	Advances <i>re</i> Interest on Trusts and Deposits	8,296,565
(6,650,000)	Recoveries <i>re</i> Interest on Trusts and Deposits	(8,296,565)
<u>0</u>	Total	<u>0</u>
Group account classification		
Other expenditures		8,296,565
Less recoveries		8,296,565
		<u>0</u>

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under the Act. The property owner or the estate is required to repay to the Ministry of Finance and Corporate Relations deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures
3,750,000	Advances <i>re</i> Land Tax Deferment Act	3,373,069
(3,750,000)	Recoveries <i>re</i> Land Tax Deferment Act.....	(3,373,069)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	3,373,069
	Less recoveries.....	3,373,069
		<u>0</u>

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
74,131,000	Advances <i>re</i> Rural Area Property Taxes	75,119,141
(74,131,000)	Recoveries <i>re</i> Rural Area Property Taxes	(75,119,141)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	75,119,141
	Less recoveries.....	75,119,141
		<u>0</u>

MINISTRY OF FORESTS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations—			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
40	Minister's Office.....	304,458		304,458	223,827
41	Ministry Operations	366,149,032			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Crown Lands.....		(14,554,594)		
	—Transfer to the Ministry of Regional Development.		(4,270,057)	347,324,381	332,290,274
42	Fire Suppression Program	80,000,000		80,000,000	53,271,299
43	Forest Resource Development Subsidiary Agreement (ERDA)	69,403,505		69,403,505	65,512,940
44	North Coast Development Region	738,176			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Parks.....		(738,176)		
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Skagit Valley.....				
	—Boulder Creek				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24(1)(c))				
	—Interest Revenue Refunds.....		388	388	388
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21)				
	—Special Warrant No. 4: Funding for Forestry Enhancement Program		600,000	600,000	600,000
	Special Accounts—				
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 87.1)				
	—Small Business Forest Enterprise Account (see D 198 for details)	53,100,000		53,100,000	46,519,337
	<i>Forest Stand Management Fund Act</i> (S.B.C. 1986, chap. 8, sec. 3)				
	—Forest Stand Management (see D 190 for details)	150,000	1,826,110	1,976,110	1,976,110
	<i>South Moresby Implementation Account Act</i> (S.B.C. 1988, chap. 60, sec. 4)				
	—South Moresby Implementation (see D 198 for details).....	34,800,000		34,800,000	974,663
	Less transfer to the Special Account from Vote 41				
	—South Moresby Implementation.....	(19,690,000)	(322)	(19,690,322)	(19,690,322)
	—Forest Stand Management	(150,000)	(50,000)	(200,000)	(200,000)
		<u>584,805,171</u>	<u>(17,186,651)</u>	<u>567,618,520</u>	<u>481,478,516</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 40

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests and Lands, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>304,458</u>	Total vote	<u>223,827</u>
Group account classification		
Salaries and benefits		198,368
Operating costs		25,075
Asset acquisitions		384
		<u>223,827</u>

Vote 41

MINISTRY OPERATIONS

Description

This vote provides for the forestry and lands programs of the ministry (except for those funded by other votes and Special Accounts) and for the management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional, and district levels and include:

(a) MANAGEMENT SERVICES

This sub-vote provides for senior executive direction and coordination of central ministry services including personnel, finance, audit, systems, accommodation, communications, technical and administrative services and public information.

(b) PROGRAM ADMINISTRATION

This sub-vote provides for regional and district administration in areas of finance, personnel, systems and technical services. This sub-vote also provides grants to agencies involved in forestry research, the British Columbia Debris Control Board and for activities which promote the forest industry.

(c) HARVESTING

This sub-vote provides for advice, policies and procedures pertaining to the valuation, sale and disposal of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. This sub-vote also provides for the incremental cost of constructing logging roads and bridges where higher construction standards are required and for the maintenance of selected logging roads and bridges. Costs related to the Small Business Forest Enterprise program are recovered from the Small Business Forest Enterprise Special Account.

(d) SILVICULTURE

This sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silviculture activities and the provision of tree seeds and seedlings required for provincial reforestation projects. This sub-vote also provides basic silviculture associated with areas harvested under major forest licences prior to October 1, 1987.

(e) RESEARCH

This sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. This sub-vote also provides capital grants to agencies involved in forestry research. Costs of joint research projects are recovered from other ministries and agencies.

(f) FOREST PROTECTION

This sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values.

(g) INTEGRATED RESOURCES MANAGEMENT

This sub-vote provides for rehabilitation, care and enhancement of Crown provincial range lands and other range management activities. This sub-vote also provides for the establishment and maintenance of recreation site facilities and trails on Crown provincial land, forestry planning activities and the wilderness management program.

(h) INVENTORY

This sub-vote provides for maintaining a comprehensive province-wide inventory of British Columbia's timber resources to assist in long-range forestry planning. Activities include growth and yield measurement, decay studies, computerized mapping and statistical analysis of forest and range land.

(i) LANDS

This sub-vote provides for Crown land management and dispositions. Activities include developing land use program strategies which determine demand for Crown land, establishing and administering land reserves, administering existing tenures and surveying.

(j) FOREST STAND MANAGEMENT

This sub-vote provides for the transfer of funds to the Forest Stand Management Fund Special Account established by the *Forest Stand Management Fund Act, 1986*.

(k) SOUTH MORESBY IMPLEMENTATION

This sub-vote provides for the transfer of funds to the South Moresby Implementation Special Account. This account provides for the initial costs of establishing a national park on South Moresby Island in cooperation with the federal government. The federal and provincial governments have made commitments to acquire third party forest interests within the proposed park and to enhance silviculture in British Columbia.

Vote 41 — Continued

Appropriations		Actual Expenditures
Classification by sub-vote		
49,349,088	Management Services	47,395,881
53,619,145	—Estimated	
(4,270,057)	—Transfer to the Ministry of Regional Development	
37,514,126	Program Administration	44,200,004
37,651,959	—Estimated	
(137,833)	—Transfer to the Ministry of Crown Lands	
36,694,207	Harvesting (net of recoveries)	35,235,024
143,695,202	Silviculture	134,075,470
13,628,598	Research (net of recoveries)	9,465,800
23,012,156	Forest Protection	18,951,675
10,005,948	Integrated Resources Management	10,719,975
13,585,056	Inventory	12,339,673
0	Lands	16,450
14,416,761	—Estimated	
(14,416,761)	—Transfer to the Ministry of Crown Lands	
150,000	Forest Stand Management	200,000
19,690,000	South Moresby Implementation	19,690,322
347,324,381	Total vote	332,290,274
366,149,032	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(14,554,594)	—Transfer to the Ministry of Crown Lands	
(4,270,057)	—Transfer to the Ministry of Regional Development	
347,324,381		
Group account classification		
	Salaries and benefits	122,787,842
	Operating costs	168,672,368
	Asset acquisitions	14,170,552
	Grants and contributions	26,984,512
		332,615,274
Less recoveries		
	Federal government	50,000
	Inter-ministry	275,000
		325,000
		332,290,274

Vote 42**FIRE SUPPRESSION PROGRAM***Description*

This vote provides for the direct fire fighting and fire suppression programs of the ministry. The functions related to these programs and services are performed at provincial, regional and district levels, and include:

(a) DIRECT FIRE FIGHTING

This sub-vote provides for the cost of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

(b) FIRE SUPPRESSION PREPAREDNESS

This sub-vote provides for the cost of maintaining the ministry's fire fighting resources in a state of readiness to enable them to respond immediately to fire situations.

Appropriations		Actual Expenditures
Classification by sub-vote		
52,194,552	Direct Fire Fighting	26,886,614
27,805,448	Fire Suppression Preparedness	26,384,685
<u>80,000,000</u>	Total vote	<u>53,271,299</u>
Group account classification		
	Salaries and benefits	6,386,490
	Operating costs	41,596,914
	Asset acquisitions	5,287,895
		<u>53,271,299</u>

Vote 43**FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT
(ERDA)***Description*

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Subsidiary Agreement, which is a five year, \$300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Subsidiary Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other incremental reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the incremental reforestation and silviculture activities funded under the Forest Resource Development Subsidiary Agreement.

Appropriations		Actual Expenditures
<u>69,403,505</u>	Total vote	<u>65,512,940</u>
Group account classification		
	Salaries and benefits	55,714
	Operating costs	62,358,573
	Asset acquisitions	2,348,653
	Grants and contributions	750,000
		<u>65,512,940</u>

Vote 44**NORTH COAST DEVELOPMENT REGION***Description*

This vote provides for the Office of the Minister of State and for the administration of the North Coast development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
0	North Coast Development Region	0
738,176	—Estimated	
(738,176)	—Transfer to the Ministry of Parks	
0	Total vote	0

738,176	Estimated
(738,176)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62 secs. 13 and 14)
0	—Transfer to the Ministry of Parks

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
0	Skagit Valley	0
Group account classification		
	Operating costs.....	36,435
	Less recoveries.....	36,435
		0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
0	Boulder Creek	0
Group account classification		
	Operating costs.....	20,000
	Less recoveries.....	20,000
		0

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24(1)(c))

Appropriations

Actual Expenditures

388

Interest on revenue refunds

388

Group account classification

Operating costs 388**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 21)

Appropriations

Actual Expenditures

600,000

Special Warrant No. 4: Funding for Forestry Enhancement Program.....

600,000

Group account classification

Operating costs 600,000

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
45	Minister's Office	305,183		305,183	279,466
46	Ministry Operations	2,637,469,226			
	Supplement—Special Warrant No. 6		14,097,000		
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23(3))		(449,833)	2,651,116,393	2,649,241,286
47	Medical Services Commission and Pharmacare	1,277,222,011			
	Supplement—Special Warrant No. 5		9,890,000	1,287,112,011	1,280,507,681
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Reciprocal Agreements				
	—Tuberculosis Services to Indians				
	—Aids Lab Research				
		<u>3,914,996,420</u>	<u>23,537,167</u>	<u>3,938,533,587</u>	<u>3,930,028,433</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 45

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>305,183</u>	Total vote	<u>279,466</u>
Group account classification		
Salaries and benefits		272,733
Operating costs		<u>6,733</u>
		<u>279,466</u>

Vote 46

MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of health care services including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the overall policy development in the ministry as well as administrative and support services to the ministry's operating programs and includes the deputy minister's office, vital statistics, information services, human resources, financial services, policy, planning and legislation, operational review, and staff development and safety programs. The sub-vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including supplies and services, communications, computer and consulting, and building occupancy costs. Recoveries are received from the distribution of supplies and services within the ministry and to other ministries and outside agencies and facilities.

(b) PREVENTIVE SERVICES

This sub-vote provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology and medical health officers. The sub-vote also provides clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis and other medical services. In addition, contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(c) COMMUNITY CARE SERVICES

This sub-vote provides for forensic psychiatric services, mental health services and services to the handicapped:

- (i) *Forensic Psychiatric Services* — provides for the management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Recoveries are received from the Medical Services Plan for salaried and sessional medical services;
- (ii) *Mental Health* — provides for the management and operation of mental health centres, Burnaby Psychiatric Services and the Residential Care (boarding home, group home) Program. Financial contributions are provided to the Greater Vancouver Mental Health Services Society and the British Columbia Mental Health Society (Riverview Hospital). Recoveries are received from the Medical Services Plan for salaried and sessional medical services; and
- (iii) *Services to the Handicapped* — provides for the rationalization of services to multi-handicapped persons in British Columbia through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support services, special care service initiatives throughout the province and the operation of a toll-free telephone referral service.

(d) HOSPITAL PROGRAMS

This sub-vote provides for program management and contributions for the operation, construction, renovation, and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. Included in this amount is a provision for hospital liability self insurance. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, this sub-vote provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(e) CONTINUING CARE SERVICES

This sub-vote provides for program management, direct services and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long term care assessment, and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies to provide care for clients in their own homes and adult day care for clients who cannot fully cope in the community but who do not require the full time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.

(f) EMERGENCY HEALTH SERVICES

This sub-vote provides for emergency health services including ground and air ambulance service throughout the province and training programs for emergency medical assistants and paramedic crews. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received from the Worker's Compensation Board for salaries paid to Commission employees injured on the job.

Vote 46 — Continued

Appropriations		Actual Expenditures	
Classification by sub-vote			
60,459,672	Administration and Support Services (net of recoveries)		61,264,166
71,159,057	Preventive Services (net of recoveries)		70,987,916
3,313,112	—Program Management	2,771,399	
67,845,945	—Field Operations.....	68,216,517	
193,927,368	Community Care Services (net of recoveries)		192,527,851
20,487,988	—Forensic Psychiatric Services	19,982,689	
144,102,533	—Mental Health	143,424,564	
29,336,847	—Services to the Handicapped.....	29,120,598	
1,894,240,709	Hospital Programs		1,895,759,815
6,297,771	—Program Management	6,105,945	
1,759,532,840	—Operating Contributions to Hospitals	1,760,880,978	
94,902,098	—Hospital Construction and Renovation.....	87,878,892	
33,508,000	—Hospital Equipment.....	40,894,000	
369,584,689	Continuing Care Services		364,721,127
5,028,993	—Program Management	3,463,826	
2,938,797	—Group Homes for the Handicapped	3,111,003	
259,638,373	—Residential Care	253,010,597	
87,750,157	—Home Support Services.....	92,292,643	
14,228,369	—Long Term Care Assessments	12,843,058	
61,744,898	Emergency Health Services (net of recoveries)		63,980,411
1,236,894	—Program Management	4,294,633	
60,508,004	—Ambulance Services	59,685,778	
<u>2,651,116,393</u>	Total vote		<u>2,649,241,286</u>
2,637,469,226	Estimated		
14,097,000	Supplement—Special Warrant No. 6		
(449,833)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23(3))		
<u>2,651,116,393</u>			
Group account classification			
	Salaries and benefits	161,253,528	
	Operating costs.....	80,979,676	
	Asset acquisitions	9,248,184	
	Grants and contributions.....	2,402,629,056	
	Other expenditures	1,499,070	
		<u>2,655,609,514</u>	
Less recoveries			
	Inter-ministry	5,486,102	
	Other	<u>882,126</u>	
			<u>6,368,228</u>
			<u>2,649,241,286</u>

Vote 47**MEDICAL SERVICES COMMISSION AND PHARMACARE***Description*

This vote provides for the payment for insured services and the development and administration of policies and programs under the Medical Services Plan and Pharmacare including:

(a) MEDICAL SERVICES COMMISSION

This sub-vote provides for the administration of the Medical Services Plan and contributions to the Plan. Administration includes registration of subscribers, billing and processing of premiums, auditing claims for benefits and for the negotiation of contracts with practitioners. Medical Services Plan premiums flow directly into General Fund revenue. Expenditures of the Plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee for services basis according to schedules of fees approved by the Commission. Some practitioners and laboratories are reimbursed on a contracted, salaried or sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.

(b) PHARMACARE

This sub-vote provides for the administration of Pharmacare and provides grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies, home oxygen and prosthetic appliances.

Appropriations		Actual Expenditures	
Classification by sub-vote			
1,098,826,085		Medical Services Commission	1,095,113,465
	28,755,924	—Administration	26,528,126
	1,070,070,161	—Medical Services Plan	1,068,585,340
188,285,926		Pharmacare	185,394,216
	2,075,926	—Administration	2,000,896
	186,210,000	—Pharmacare Programs	183,393,320
<u>1,287,112,011</u>		Total vote	<u>1,280,507,681</u>
1,277,222,011	Estimated		
9,890,000	Supplement—Special Warrant No. 5		
<u>1,287,112,011</u>			

Group account classification

Salaries and benefits	14,498,000
Operating costs	17,316,172
Asset acquisitions	1,127,307
Grants and contributions	1,247,566,202
	<u>1,280,507,681</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))*

Appropriations		Actual Expenditures
<u>0</u>	Reciprocal Agreements.....	<u>0</u>
	Group account classification	
	Grants and contributions.....	28,506,338
	Less recoveries.....	28,506,338
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))*

Appropriations		Actual Expenditures
<u>0</u>	Tuberculosis Services to Indians	<u>0</u>
	Group account classification	
	Salaries and benefits	23,258
	Operating costs.....	28,986
	Asset acquisitions	69,469
	Grants and contributions.....	12,042
		<u>133,755</u>
	Less recoveries.....	133,755
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))*

Appropriations		Actual Expenditures
<u>0</u>	Aids Lab Research	<u>0</u>
	Group account classification	
	Operating costs.....	43,580
	Less recoveries	
	Federal government	<u>43,580</u>
		<u>0</u>

MINISTRY OF INTERNATIONAL BUSINESS AND IMMIGRATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated \$	Other Authorizations \$	Total \$	
Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Agriculture and Fisheries (Vote 10)		263,046		
	—Transfer from the Ministry of Attorney General (Vote 15)		430,000		
	—Transfer from the Ministry of Economic Development (Vote 20).....		27,187,221		
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 38)		269,854		
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		1,029,106	29,179,227	28,000,600
	<i>Public Service Benefit Plan Act</i> (R.S.B.C. 1979, chap. 344, sec. 5)				
	—B.C. Medical Expenses—B.C. House, London, England.....		802	802	802
	<i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228)				
	—Minister's Office		596	596	596
			29,180,625	29,180,625	28,001,998

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations	Actual Expenditures
Classification by sub-vote	
Transfer from the Ministry of Agriculture and Fisheries	
233,046 Administration and Support Services	248,445
30,000 Agricultural Market and Food Industry Development	537
Transfer from the Ministry of Attorney General	
430,000 Boards, Commissions and Statutory Services (net of recoveries)	430,000
Transfer from the Ministry of Economic Development	
7,578,168 Management Operations	10,208,081
2,024,366 Policy Development and Statistics (net of recoveries)	1,712,000
8,098,100 Business Promotion	4,688,391
3,904,875 International Marketing (net of recoveries)	3,993,970
5,581,712 Foreign Offices	5,479,601
Transfer from the Ministry of Finance and Corporate Relations	
94,854 Administration and Support Services (net of recoveries)	67,795
175,000 Corporate Relations (net of recoveries)	170,713
Transfer from the Ministry of Tourism and Provincial Secretary	
193,608 Administration and Support Services	189,312
272,400 Marketing	237,368
563,098 Development	574,387
<u>29,179,227</u> Total expenditure	<u>28,000,600</u>
0 Estimated	
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
263,046 —Transfer from the Ministry of Agriculture and Fisheries	
430,000 —Transfer from the Ministry of Attorney General	
27,187,221 —Transfer from the Ministry of Economic Development	
269,854 —Transfer from the Ministry of Finance and Corporate Relations	
1,029,106 —Transfer from the Ministry of Tourism and Provincial Secretary	
<u>29,179,227</u>	
Group account classification	
Salaries and benefits	5,953,496
Operating costs	14,369,084
Asset acquisitions	1,775,455
Grants and contributions	5,644,826
Other expenditures	301,330
	28,044,191
Less recoveries	43,591
	<u>28,000,600</u>

Statutory

PUBLIC SERVICE BENEFIT PLAN ACT (R.S.B.C. 1979, chap. 344, sec. 5)

Appropriations		Actual Expenditures
<u>802</u>	B.C. Medical Expenses—B.C. House, London, England	<u>802</u>
Group account classification		
	Salaries and benefits	<u>802</u>

Statutory

LEGISLATIVE ASSEMBLY ALLOWANCES AND PENSION ACT (R.S.B.C. 1979, chap. 228)

Appropriations		Actual Expenditures
<u>596</u>	Minister's Office	<u>596</u>
Group account classification		
	Operating costs	<u>596</u>

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
48	Minister's Office.....	272,097		272,097	246,895
49	Ministry Operations	24,274,538		24,274,538	23,892,270
50	Prevention and Treatment of Substance Abuse.....	48,173,368		48,173,368	38,146,341
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58(1))				
	—Asia Pacific Business Institute.....		70,566	70,566	70,566
	<i>Industrial Relations Act</i> (R.S.B.C. 1979, chap. 212, sec. 123.1(1))				
	—Productivity Fund Special Account		500,000	500,000	500,000
	Special Accounts—				
	<i>Industrial Relations Act</i> (R.S.B.C. 1979, chap. 212, sec. 123.1(4))				
	—Productivity Fund Special Account (see D 195 for details).....	100,000		100,000	
	Less transfer to the Special Account from the <i>Industrial Relations Act</i>		(500,000)	(500,000)	(500,000)
		<u>72,820,003</u>	<u>70,566</u>	<u>72,890,569</u>	<u>62,356,072</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 48**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>272,097</u>	Total vote	<u>246,895</u>
Group account classification		
Salaries and benefits		230,970
Operating costs		8,421
Asset acquisitions		7,504
		<u>246,895</u>

Vote 49

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the ministry's management and central services including financial, personnel, communications, information systems and other administrative systems. Certain costs of supporting the Workers' Compensation Review Board and Compensation Advisory Services are recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(b) LABOUR RELATIONS

This sub-vote provides for services related to harmonious labour relations, including administration of the *Employment Standards Act*, support services to the Industrial Relations Council and British Columbia Council of Human Rights, and related policy and statistical services.

(c) INDUSTRIAL RELATIONS COUNCIL

This sub-vote provides for the administration of the *Industrial Relations Act*.

(d) WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES

This sub-vote provides for the operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. The costs associated with the Workers' Compensation Review Board and the Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(e) BRITISH COLUMBIA COUNCIL OF HUMAN RIGHTS

This sub-vote provides for the administration of provincial human rights legislation, including a public education program.

(f) CONSUMER SERVICES

This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It provides for the regulation of certain aspects of cemetery, motor dealer and travel firm operations, assistance to over-committed debtors through counselling and debt pooling arrangements, investigation of trade practices violations involving consumer loss and for administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises.

(g) LIQUOR CONTROL AND LICENSING

This sub-vote provides for the overall direction and control of policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures
Classification by sub-vote		
3,814,704	Administration and Support Services (net of recoveries).....	3,645,607
6,488,851	Labour Relations	6,546,883
7,650,239	Industrial Relations Council.....	7,016,821
10	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	0
1,125,656	British Columbia Council of Human Rights	1,103,264
3,039,476	Consumer Services	3,073,483
2,155,602	Liquor Control and Licensing.....	2,506,212
<u>24,274,538</u>	Total vote	<u>23,892,270</u>
Group account classification		
	Salaries and benefits	18,833,327
	Operating costs	8,040,880
	Asset acquisitions	2,023,820
	Grants and contributions	188,536
		<u>29,086,563</u>
	Less recoveries	5,194,293
		<u>23,892,270</u>

Vote 50**PREVENTION AND TREATMENT OF SUBSTANCE ABUSE***Description*

This vote provides for the management, operation and delivery of existing and new programs to prevent or treat substance abuse, including:

(a) SUBSTANCE ABUSE

This sub-vote provides for the management and operation of outpatient clinics, detoxification centres and residential treatment centres through direct operating and financial contributions to private agencies. In addition, this sub-vote funds the CounterAttack Program. Contributions are made to the Insurance Corporation of British Columbia for prevention programs. Recoveries are received from the Medical Services Plan for salaried and sessional physicians and from the Insurance Corporation of British Columbia to recover the costs of contributions to the corporation.

(b) IMPLEMENTATION OF LIQUOR POLICY REVIEW

This sub-vote provides funding for implementing those recommendations of the Liquor Policy Review report, issued in June, 1987, directed at the prevention and treatment of alcohol abuse in British Columbia. The recommendations include proposals to increase funding for public education, curriculum development for primary, secondary and post-secondary education, licensee and server education programs, and expanded treatment programs targeted at high risk groups, particularly youth.

Appropriations		Actual Expenditures
	Classification by sub-vote	
26,173,368	Substance Abuse (net of recoveries)	26,062,846
22,000,000	Implementation of Liquor Policy Review	12,083,495
<u>48,173,368</u>	Total vote	<u>38,146,341</u>
	Group account classification	
	Salaries and benefits	9,048,385
	Operating costs	7,215,711
	Asset acquisitions	647,236
	Grants and contributions	21,879,746
		<u>38,791,078</u>
	Less recoveries	644,737
		<u>38,146,341</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58(1))*

Appropriations		Actual Expenditures
<u>70,566</u>	Asia Pacific Business Institute	<u>70,566</u>
	Group account classification	
	Grants and contributions	<u>70,566</u>

Statutory*INDUSTRIAL RELATIONS ACT (R.S.B.C. 1979, chap. 212, sec. 123.1(1))*

Appropriations		Actual Expenditures
<u>500,000</u>	Productivity Fund Special Account	<u>500,000</u>
	Group account classification	
	Grants and contributions	<u>500,000</u>

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
51	Minister's Office.....	280,605		280,605	271,677
52	Ministry Operations	26,473,397		26,473,397	26,344,771
53	Municipal Revenue Sharing.....	239,300,000		239,300,000	239,300,000
54	Transit Services	171,490,000			
	Supplement—Special Warrant No. 7		1,670,000	173,160,000	173,152,838
55	Kootenay Development Region	792,988			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Crown Lands.....		(792,988)		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		27,479,826	27,479,826	27,458,146
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		7,000	7,000	6,726
	—Transfer from the Ministry of Transportation and Highways (Vote 69)		1,745,504	1,745,504	1,661,267
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58(1))				
	—Vancouver Symphony		633,670	633,670	633,670
	<i>Sechelt Indian Government District Home Owner Grant Act</i> (S.B.C. 1988, chap. 57, sec. 3).....		75,445	75,445	75,445
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Chilkoot Trail				
	Special Accounts—				
	<i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3)				
	—Revenue Sharing Fund (see D 197 for detail).....	239,300,000		239,300,000	222,741,940
	<i>University Endowment Lands Act</i> (R.S.B.C. 1979, chap. 420, sec. 3(1))				
	—University Endowment Lands Administration (see D 199 for detail).....	1,500,000	181,121	1,681,121	1,681,121
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary—British Columbia Cultural Fund (see D 186 for detail)		1,600,000		
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)				
	—British Columbia Cultural Fund (see D 186 for detail).			1,600,000	1,595,038
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary—Physical Fitness and Amateur Sports Fund (see D 160 for detail)		1,650,000		
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)				
	—Physical Fitness and Amateur Sports Fund (see D 187 for detail)			1,650,000	1,605,512

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary of Expenditure by Appropriation — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Tourism and Provincial Secretary—Provincial Computerization of Libraries (see D 195 for detail)		261,000		
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7(1))				
	—Provincial Computerization of Libraries (see D 195 for detail)			261,000	143,099
	Less Transfer to the Revenue Sharing Fund, Special Account from Vote 53	(239,300,000)		(239,300,000)	(239,300,000)
		<u>439,836,990</u>	<u>34,510,578</u>	<u>474,347,568</u>	<u>457,371,250</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 51**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Municipal Affairs, and includes the salaries of the minister and the immediate staff.

Appropriations

Actual Expenditures

<u>280,605</u>	Total vote	<u>271,677</u>
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Group account classification

Salaries and benefits	258,424
Operating costs	<u>13,253</u>
	<u>271,677</u>

Vote 52

MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for policy research and development, legislative review, budget coordination, financial administration, personnel administration, office management and accommodation, communications services, information systems, administration of the *Home Owner Grant Act* and the Provincial/Municipal Partnership Program, and advice and assistance in community and regional development processes as they relate to local government and administration of the *Islands Trust Act*. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.

(b) LOCAL GOVERNMENT SERVICES

This sub-vote provides for the Office of the Inspector of Municipalities and the review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, engineering analysis of local government water and sewerage construction projects, and investigations into local government issues.

(c) SAFETY AND STANDARDS

This sub-vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of building construction and safety standards, inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides and refrigerator systems, public education and training support for public safety personnel through contributions to the Fire Academy, investigations and the licensing of technical personnel. This sub-vote also provides for the administration of the Downtown Revitalization Program.

(d) UNIVERSITY ENDOWMENT LANDS

This sub-vote provides for the management and operation of the University Endowment Lands including a recoverable contribution to the City of Vancouver for back-up fire protection services. The ratepayers' portion of the costs of providing services is also recovered to the sub-vote.

(e) PROVINCIAL CAPITAL COMMISSION

This sub-vote provides for provincial contributions toward the general operation of the Provincial Capital Commission and its responsibilities for preserving, upgrading and planning amenities within the capital district.

(f) GRANTS AND CONTRIBUTIONS

This sub-vote provides for grants and contributions to local governments and improvement districts. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act* and other general grants to assist local authorities in financing various projects and services.

Appropriations		Actual Expenditures
Classification by sub-vote		
5,490,451	Administration and Support Services	5,654,006
1,453,545	Local Government Services.....	1,289,906
13,648,368	Safety and Standards	13,661,119
2,846,033	University Endowment Lands (net of recoveries)	2,845,816
710,000	Provincial Capital Commission	680,000
2,325,000	Grants and Contributions	2,213,924
<u>26,473,397</u>	Total vote	<u>26,344,771</u>
Group account classification		
	Salaries and benefits	16,507,355
	Operating costs.....	6,703,565
	Asset acquisitions	919,643
	Grants and contributions.....	3,797,814
		<u>27,928,377</u>
	Less recoveries.....	1,583,606
		<u>26,344,771</u>

Vote 53**MUNICIPAL REVENUE SHARING***Description*

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments. It includes:

(a) REVENUE SHARING GRANT ACCOUNT

This sub-vote provides for the transfer of funds to the Revenue Sharing Fund Special Account to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.

(b) REVENUE SHARING STABILIZATION ACCOUNT

This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund Special Account. Funds from this account are available for purposes of grant stabilization.

Appropriations		Actual Expenditures
Classification by sub-vote		
239,300,000	Revenue Sharing Grant Account	239,300,000
0	Revenue Sharing Stabilization Account.....	0
<u>239,300,000</u>	Total vote	<u>239,300,000</u>
Group account classification		
	Grants and contributions	<u>239,300,000</u>

Vote 54**TRANSIT SERVICES***Description*

This vote provides for the provincial contributions to public passenger transportation services in large and small communities throughout the province. It includes contributions to the SkyTrain rapid transit system in the Greater Vancouver region; among these contributions is a provision for the portion of the debt servicing and retirement of the SkyTrain capital costs directly assumed by the provincial government. This vote also provides for contributions to transportation services for the disabled in various communities throughout the province.

Appropriations		Actual Expenditures
173,160,000	Total vote	173,152,838
171,490,000	Estimated	
<u>1,670,000</u>	Supplement—Special Warrant No. 7	
<u>173,160,000</u>		
Group account classification		
	Grants and contributions	<u>173,152,838</u>

Vote 55

KOOTENAY DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Kootenay development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
0	Kootenay Development Region	0
792,988	—Estimated	
(792,988)	—Transfer to the Ministry of Crown Lands	
0	Total vote	0
792,988	Estimated	
(792,988)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
0	—Transfer to the Ministry of Crown Lands	

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Tourism and Provincial Secretary	
2,859,985	Administration and Support Services	2,803,842
24,619,841	Culture, Recreation and Historic Resources (net of recoveries)	24,654,304
27,479,826	Total expenditure	27,458,146
0	Estimated	
27,479,826	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
27,479,826	—Transfer from the Ministry of Tourism and Provincial Secretary	
	Group account classification	
	Salaries and benefits	9,666,686
	Operating costs	10,251,443
	Asset acquisitions	869,511
	Grants and contributions	6,953,749
		27,741,389
	Less recoveries	283,243
		27,458,146

ADMINISTRATION AND SUPPORT SERVICES

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Transportation and Highways	
7,000	Administration and Support Services	6,726
7,000	Total expenditure.....	6,726
0	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
7,000	—Transfer from the Ministry of Transportation and Highways	
7,000		
	Group account classification	
	Operating costs	6,726

HIGHWAY OPERATIONS DEPARTMENT

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Transportation and Highways	
1,745,504	Engineering and Inspection	1,661,267
1,745,504	Total expenditure.....	1,661,267
0	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
1,745,504	—Transfer from the Ministry of Transportation and Highways	
1,745,504		
	Group account classification	
	Salaries and benefits	1,090,685
	Operating costs	513,142
	Asset acquisitions	57,440
		1,661,267

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58(1))

Appropriations		Actual Expenditures
<u>633,670</u>	Vancouver Symphony Orchestra	<u>633,670</u>
Group account classification		
	Other expenditures	<u>633,670</u>

Statutory

SECHELT INDIAN GOVERNMENT DISTRICT HOME OWNER GRANT ACT
(S.B.C. 1988, chap. 57, sec. 3)

Appropriations		Actual Expenditures
<u>75,445</u>	Home Owner Grants for Persons Living on Sechelt Indian Band Land	<u>75,445</u>
Group account classification		
	Grants and contributions.....	<u>75,445</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Chilkoot Trail	<u>0</u>
Group account classification		
	Operating costs.....	3,850
	Less recoveries.....	3,850
		<u>0</u>

**MINISTRY OF STATE FOR NECHAKO AND NORTHEAST,
RESPONSIBLE FOR NATIVE AFFAIRS**

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated \$	Other Authorizations \$	Total \$	
Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Education (Vote 27)		813,598	813,598	406,936
	—Transfer from the Ministry of Transportation and Highways (Vote 68)		1,107,224	1,107,224	1,101,740
	—Transfer from the Ministry of Transportation and Highways (Vote 71)		576,987	576,987	282,514
Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Transportation and Highways—First Citizen’s Fund.....		1,550,000		
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)				
	—First Citizen’s Fund (see D 186 for detail).....			1,550,000	1,233,691
			4,047,809	4,047,809	3,024,881

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS
NORTHEAST DEVELOPMENT REGION

Appropriations		Actual Expenditures
<u>813,598</u>	Transfer from the Ministry of Education.....	<u>406,936</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>813,598</u>	—Transfer from the Ministry of Education	
<u>813,598</u>		
Group account classification		
	Salaries and benefits	149,894
	Operating costs.....	240,129
	Asset acquisitions	<u>16,913</u>
		<u>406,936</u>

ADMINISTRATION AND SUPPORT SERVICES

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Transportation and Highways	
1,107,224	Administration	1,101,602
0	Native Affairs Secretariat	<u>138</u>
<u>1,107,224</u>	Total expenditure	<u>1,101,740</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>1,107,224</u>	—Transfer from the Ministry of Transportation and Highways	
<u>1,107,224</u>		
Group account classification		
	Salaries and benefits	536,658
	Operating costs.....	181,586
	Asset acquisitions	22,451
	Grants and contributions.....	360,363
	Other expenditures	<u>682</u>
		<u>1,101,740</u>

STATE FOR NECHAKO AND NORTHEAST,
RESPONSIBLE FOR NATIVE AFFAIRS
NECHAKO DEVELOPMENT REGION

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Appropriations		Actual Expenditures
<u>576,987</u>	Transfer from the Ministry of Transportation and Highways.....	<u>282,514</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>576,987</u>	—Transfer from the Ministry of Transportation and Highways	
<u>576,987</u>		
Group account classification		
	Salaries and benefits.....	64,039
	Operating costs	200,031
	Asset acquisitions	<u>18,444</u>
		<u>282,514</u>

**MINISTRY OF STATE FOR VANCOUVER ISLAND/COAST
AND NORTH COAST, RESPONSIBLE FOR PARKS**

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Advanced Education and Job Training (Vote 8)		796,682	796,682	383,770
	—Transfer from the Ministry of Environment (Vote 35)...		32,438,130	32,438,130	32,101,928
	—Transfer from the Ministry of Forests (Vote 44)		738,176	738,176	254,858
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—East Kootenay District Recreation Improvements				
	—Buttle Lake/Upper Campbell Lake Reservoir				
	—Park Enhancement				
			33,972,988	33,972,988	32,740,556

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

VANCOUVER ISLAND/COAST DEVELOPMENT REGION

Appropriations	Actual Expenditures
<u>796,682</u> Transfer from the Ministry of Advanced Education and Job Training	<u>383,770</u>
0 Estimated	
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>796,682</u> —Transfer from the Ministry of Advanced Education and Job Training	
<u>796,682</u>	
Group account classification	
Salaries and benefits	174,920
Operating costs.....	189,121
Asset acquisitions	19,729
	<u>383,770</u>

MINISTRY OPERATIONS

Appropriations	Actual Expenditures
Classification by sub-vote	
Transfer from the Ministry of Environment	
362,298 Administration and Support Services (net of recoveries)	0
<u>32,075,832</u> Parks and Outdoor Recreation (net of recoveries).....	<u>32,101,928</u>
<u>32,438,130</u> Total expenditure	<u>32,101,928</u>
0 Estimated	
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>32,438,130</u> —Transfer from the Ministry of Environment	
<u>32,438,130</u>	
Group account classification	
Salaries and benefits	14,717,292
Operating costs.....	14,162,415
Asset acquisitions	3,802,725
Grants and contributions.....	14,000
	<u>32,696,432</u>
Less recoveries.....	<u>594,504</u>
	<u>32,101,928</u>

STATE FOR VANCOUVER ISLAND/COAST
AND NORTH COAST, RESPONSIBLE FOR PARKS

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NORTH COAST DEVELOPMENT REGION

Appropriations		Actual Expenditures
<u>738,176</u>	Transfer from the Ministry of Forests	<u>254,858</u>
0	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>738,176</u>	Transfer from the Ministry of Forests	
<u>738,176</u>		
	Group account classification	
	Salaries and benefits	144,774
	Operating costs	103,593
	Asset acquisitions	<u>6,491</u>
		<u>254,858</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	East Kootenay District Recreation Improvements	<u>0</u>
	Group account classification	
	Operating costs	26,991
	Less recoveries	<u>26,991</u>
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))*

Appropriations

Actual Expenditures

<u>0</u>	Buttle Lake/Upper Campbell Lake Reservoir	<u>0</u>
Group account classification		
	Operating costs.....	20,000
	Less recoveries.....	20,000
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))*

Appropriations

Actual Expenditures

<u>0</u>	Park Enhancement.....	<u>0</u>
Group account classification		
	Operating costs.....	750
	Less recoveries.....	750
		<u>0</u>

MINISTRY OF GOVERNMENT MANAGEMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
56	Minister's Office	236,125		236,125	229,914
57	Ministry Operations	60,927,088			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations.....		(403,990)		
	—Transfer to the Ministry of Regional Development ..		(15,529,364)		
	—Transfer to the Ministry of Tourism and Provincial Secretary.....		(12,464,232)	32,529,502	32,205,990
58	Pensions and Employee Benefits Administration	10		10	
59	Pensions and Employee Benefits Contributions	10			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20(3))		399,581	399,591	399,591
60	Mainland/Southwest Development Region	832,974			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional Development ..		(832,974)		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 20).....		6,605,835		
	—Transfer to the Ministry of Finance and Corporate Relations.....		(2,245,266)	4,360,569	4,271,276
	—Transfer from the Ministry of Economic Development (Vote 22).....		6,102,000	6,102,000	5,588,000
	—Transfer from the Ministry of Energy, Mines and Petroleum Resources (Vote 33)		9,508,597	9,508,597	8,690,042
	Special Accounts—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Purchasing Commission Working Capital Account (see D 196 for detail).....		5,705,000		
	<i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1(3))				
	—Purchasing Commission Working Capital Account (see D 196 for detail).....		1,537,301	7,242,301	7,242,301
		61,996,207	(1,617,512)	60,378,695	58,627,114

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, and includes the salaries of the Provincial Secretary and Minister of Government Services and the immediate staff.

Appropriations		Actual Expenditures
<u>236,125</u>	Total vote.....	<u>229,914</u>
Group account classification		
Salaries and benefits		208,218
Operating costs.....		16,476
Asset acquisitions		5,220
		<u>229,914</u>

Vote 57

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, the *Lottery Act*, the *Queen's Printer Act*, the *Election Act*, the *Inquiry Act*, the *Document Disposal Act*, and the *Public Service Act*; and the provision of central services to the Legislature, the Executive Council, special offices, ministries and participating public bodies. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for administration and support to the ministry and the Lottery Fund Special Account through:

- (i) *General Administration*—provides for the ministry executive, general administration, government switchboard services, planning and development of policy for communications and other ministry programs, financial and personnel management, and management of information systems. Provision is also made for a grant to the Canadian Intergovernmental Conference Secretariat; and
- (ii) *Lottery Grants Administration*—provides for the administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. All expenditure is recovered from the Lottery Fund Special Account.

(b) PROVINCIAL SECRETARY

This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and government including:

- (i) *Protocol and Special Services*—provides for the expenses of the Executive Council and its members and committees, and committees appointed by the Executive Council. Provision is made for travel expenses within Canada, including the payment of prescribed allowances, of Members of the Executive Council, Ministers of State, Parliamentary Secretaries, and related staff. Provision is also made for the costs of official ceremonies, visiting dignitaries, and government-hosted functions, and grants for the Queen Elizabeth II British Columbia Centennial Scholarship;
- (ii) *Government House*—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;
- (iii) *Legislative Buildings Operations*—provides for the operation and maintenance costs of the legislative buildings and Government House, and provides for office space in Vancouver for the Executive Council and for the Leader of the Opposition. Provision is also made for the occupancy and maintenance costs of British Columbia House, Ottawa;
- (iv) *Provincial Elections*—provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act*; and
- (v) *Public Service Commission*—provides for the fees and salaries of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.

(c) GOVERNMENT SERVICES

This sub-vote provides central services to special offices, ministries and participating public bodies:

- (i) *Postal Services*—provides for the costs of postal services. Costs are fully recovered from special offices, ministries and participating public bodies;
- (ii) *Queen's Printer*—provides for printing services and stationery supplies. Costs are fully recovered from special offices, ministries, participating public bodies and the public;
- (iii) *Vehicle Management*—provides for management and policy development for the government vehicle fleet. A portion of these costs is recovered from special offices and ministries;
- (iv) *Air Services*—provides for air transportation services required by the government including emergency air ambulance services. This includes the acquisition and maintenance of aircraft, air and ground crews and related operating and administrative costs. A portion of these costs is recovered from special offices, ministries and participating public bodies for staff travelling on government aircraft;
- (v) *Risk Management Services*—provides for technical advice and support services to special offices and ministries for insurance and risk management;
- (vi) *Records Management*—provides for a centralized records management service for government including technical microfilming advice and support, and for the performance of duties prescribed under the *Document Disposal Act*; and
- (vii) *Provincial Archives*—provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province.

(d) GOVERNMENT AGENTS

This sub-vote provides for the delivery of programs, services and information to the public in locations throughout the province on behalf, or in support, of ministries and participating public bodies. A portion of these costs is recovered from ministries and participating public bodies.

Vote 57 — Continued

Appropriations			Actual Expenditures
		Classification by sub-vote	
4,870,236		Administration and Support Services (net of recoveries)	5,490,226
	4,870,236	—General Administration	5,490,226
	6,813,909	—Estimated	
	(1,194,378)	—Transfer to the Ministry of Regional Development	
	(749,295)	—Transfer to the Ministry of Tourism and Provincial Secretary	
	0	—Lottery Grants Administration	0
	10	—Estimated	
	(10)	—Transfer to the Ministry of Tourism and Provincial Secretary	
3,654,391		Provincial Secretary	3,574,589
	705,000	—Protocol and Special Services	515,986
	1,619,323	—Estimated	
	(914,323)	—Transfer to the Ministry of Tourism and Provincial Secretary	
	0	—Government House	36,254
	354,789	—Estimated	
	(354,789)	—Transfer to the Ministry of Tourism and Provincial Secretary	
	2,949,391	—Legislative Buildings Operations	3,022,349
	5,970,500	—Estimated	
	(3,021,109)	—Transfer to the Ministry of Tourism and Provincial Secretary	
	0	—Provincial Elections	0
	2,606,062	—Estimated	
	(2,606,062)	—Transfer to the Ministry of Tourism and Provincial Secretary	
	0	—Public Service Commission	0
	218,190	—Estimated	
	(218,190)	—Transfer to the Ministry of Tourism and Provincial Secretary	
24,004,875		Government Services (net of recoveries)	23,140,479
	10	—Postal Services	0
	10	—Queen's Printer	0
	1,940,861	—Vehicle Management	2,055,709
	22,063,994	—Air Services	21,066,034
	0	—Risk Management Services	18,736
	403,990	—Estimated	
	(403,990)	—Transfer to the Ministry of Finance and Corporate Relations	
	0	—Records Management	0
	1,573,098	—Estimated	
	(1,573,098)	—Transfer to the Ministry of Tourism and Provincial Secretary	
	0	—Provincial Archives	0
	3,027,356	—Estimated	
	(3,027,356)	—Transfer to the Ministry of Tourism and Provincial Secretary	
0		Government Agents (net of recoveries)	696
	14,334,986	—Estimated	
	(14,334,986)	—Transfer to the Ministry of Regional Development	
32,529,502		Total vote	32,205,990

Vote 57 — Continued

60,927,088	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(403,990)	Transfer to the Ministry of Finance and Corporate Relations	
(15,529,364)	Transfer to the Ministry of Regional Development	
(12,464,232)	Transfer to the Ministry of Tourism and Provincial Secretary	
<u>32,529,502</u>		
Group account classification		
	Salaries and benefits	13,400,170
	Operating costs	26,709,593
	Asset acquisitions	15,201,514
	Other expenditures	23,322,679
		<u>78,633,956</u>
Less recoveries		
	Queen's Printer	30,214,797
	Postal Services	15,538,723
	Other	674,446
		<u>46,427,966</u>
		<u>32,205,990</u>

Vote 58**PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION***Description*

This vote provides for the cost of the Superannuation Commission including:

(a) PENSIONS ADMINISTRATION

This sub-vote provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
 British Columbia Rail Limited pension fund rules and regulations;
 British Columbia Hydro and Power Authority pension fund regulations;
 British Columbia Power Commission superannuation fund regulations; and
 Workers' Compensation Board superannuation fund plan.

(b) EMPLOYEE BENEFITS ADMINISTRATION

This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, and other statutes.

(c) CHARGEBACKS TO SPECIAL OFFICES, MINISTRIES AND PENSION FUNDS

This sub-vote provides for the full recovery of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Vote 58 — Continued

Appropriations		Actual Expenditures
Classification by sub-vote		
6,112,939	Pensions Administration	6,112,944
354,275	Employee Benefits Administration	354,270
(6,467,204)	Chargebacks to Special Offices, Ministries and Pension Funds (recoveries)	(6,467,214)
10	Total vote	0
10 Estimated		
367,285	Statutory expenditure— <i>Pension(Public Service)Act</i> (R.S.B.C. 1979, chap. 318, sec. 27(1))	
(367,285)	Statutory recoveries— <i>Pension(Public Service)Act</i> (R.S.B.C. 1979, chap. 318, sec. 27(1))	
10		
Group account classification		
	Salaries and benefits	3,339,353
	Operating costs	2,405,408
	Asset acquisitions	722,453
		6,467,214
	Less recoveries	6,467,214
		0

Vote 59**PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS***Description*

This vote provides for the costs to government of statutory and other employee benefits including:

(a) PENSION CONTRIBUTIONS AND RETIREMENT BENEFITS:

- (i) *Provincial Pension*—provides for the costs of employer contributions as required by the *Pension (Public Service) Act*;
- (ii) *Miscellaneous Statutory Items*—provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments in recognition of war service;
- (iii) *Canada Pension*—provides for the employer's costs of matching employee contributions to the Canada Pension Plan;
- (iv) *Members of the Legislative Assembly Superannuation*—provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act*; and
- (v) *Death and Retiring Benefits*—provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office which administers their payrolls.

(b) EMPLOYEE HEALTH, INSURANCE AND OTHER BENEFITS:

- (i) *Extended Health and Dental*—provides for the employer's costs for the extended health and dental plan;
- (ii) *Group Insurance*—provides for the employer's costs for the group life insurance plan;
- (iii) *Medical Services Plan*—provides for the full payment by the employer of employee medical services plan premiums;
- (iv) *Long Term Disability*—provides for employer contributions to the long term disability plan;
- (v) *Group Aviation Accident Insurance*—provides for the employer's costs for group air travel insurance coverage;
- (vi) *Unemployment Insurance*—provides for the employer's costs for unemployment insurance premiums;
- (vii) *Workers' Compensation*—provides for the employer's costs for the assessment levied by the Workers' Compensation Board; and
- (viii) *Other Benefits*—provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) CHARGEBACKS TO SPECIAL OFFICES AND MINISTRIES

This sub-vote provides for the full recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries for employees covered by these plans and receiving these benefits.

Vote 59 — Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
86,247,543	Pension Contributions and Retirement Benefits (net of recoveries)	86,247,543
63,468,568	—Provincial Pension	63,468,568
2,310,316	—Miscellaneous Statutory Items	2,310,316
13,950,546	—Canada Pension	13,950,546
590,060	—Members of the Legislative Assembly Superannuation	590,060
5,928,053	—Death and Retiring Benefits	5,928,053
82,215,383	Employee Health, Insurance and Other Benefits (net of recoveries)	82,215,383
18,718,026	—Extended Health and Dental	18,718,026
3,568,718	—Group Insurance	3,568,718
19,931,475	—Medical Services Plan	19,931,475
9,043,732	—Long Term Disability	9,043,732
138,147	—Group Aviation Accident Insurance	138,147
21,056,205	—Unemployment Insurance	21,056,205
7,778,984	—Workers' Compensation	7,778,984
1,980,096	—Other Benefits	1,980,096
(168,063,335)	Chargebacks to Special Offices and Ministries (recoveries)	(168,063,335)
399,591	Total vote	399,591
10 Estimated		
399,581	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20(3))	
399,591		
Group account classification		
Salaries and benefits		181,691,711
Less recoveries		
Provincial Pension Plan	1,044,661	
Canada Pension Plan	311,798	
Workers' Compensation Board	1,475,742	
Death and Retiring Benefits	135,722	
Extended Health and Dental	5,981,974	
Group Insurance	1,758,703	
Medical Services Plan	1,511,078	
Long Term Disability	230,951	
Unemployment Insurance	450,624	
Inter-ministry	168,390,867	
		181,292,120
		399,591

Vote 60

MAINLAND/SOUTHWEST DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Mainland/Southwest development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
0	Mainland/Southwest Development Region	0
832,974	—Estimated	
(832,974)	—Transfer to the Ministry of Regional Development	
0	Total vote	0

832,974	Estimated
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(832,974)	—Transfer to the Ministry of Regional Development
0	

MINISTRY OPERATIONS

Appropriations	Classification by sub-vote	Actual Expenditures
	Transfer from the Ministry of Economic Development	
558,887	Management Operations	
0	2,245,266 Policy Development and Statistics (net of recoveries)	441,113
	(2,245,266) —Transfer to the Ministry of Finance and Corporate Relations	
3,801,682	Purchasing Commission (net of recoveries)	3,830,163
4,360,569	Total expenditure	4,271,276

0	Estimated
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
6,605,835	—Transfer from the Ministry of Economic Development
(2,245,266)	—Transfer to the Ministry of Finance and Corporate Relations
4,360,569	

Group account classification	
Salaries and benefits	2,733,337
Operating costs	1,600,430
Asset acquisitions	156,603
Grants and contributions	5,000
	4,495,370
Less recoveries	224,094
	4,271,276

CONTRIBUTION TO THE BRITISH COLUMBIA PAVILION CORPORATION

Appropriations		Actual Expenditures
<u>6,102,000</u>	Transfer from the Ministry of Economic Development	<u>5,588,000</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>6,102,000</u>	—Transfer from the Ministry of Economic Development	
<u>6,102,000</u>		
Group account classification		
	Grants and Contributions.....	<u>5,588,000</u>

GOVERNMENT PERSONNEL SERVICES

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Energy, Mines and Petroleum Resources	
9,458,597	Government Personnel Services	8,682,426
<u>50,000</u>	Employee Assistance Program (net of recoveries)	<u>7,616</u>
<u>9,508,597</u>	Total expenditure.....	<u>8,690,042</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>9,508,597</u>	—Transfer from the Ministry of Energy, Mines and Petroleum Resources	
<u>9,508,597</u>		
Group account classification		
	Salaries and benefits	3,726,711
	Operating costs	3,225,016
	Asset acquisitions	1,283,024
	Other expenditures.....	<u>492,534</u>
		8,727,285
	Less recoveries	<u>37,243</u>
		<u>8,690,042</u>

MINISTRY OF REGIONAL DEVELOPMENT AND MINISTRY OF STATE
FOR MAINLAND/SOUTHWEST

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 20).....		15,509,793		
	—Transfer from the Ministry of Environment (Vote 35)...		7,829,241		
	—Transfer from the Ministry of Forests (Vote 41).....		4,270,057		
	—Transfer to the Ministry of Crown Lands.....		(1,998,166)		
	—Transfer from the Ministry of Government Management Services (Vote 57)		15,529,364		
	—Transfer from the Ministry of Tourism and Provincial Secretary (Vote 66)		651,350	41,791,639	40,451,353
	—Transfer from the Ministry of Economic Development (Vote 21).....		14,848,500	14,848,500	3,523,731
	—Transfer from the Ministry of Government Management Services (Vote 60)		832,974	832,974	524,944
Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (see D 192 for detail)		1,250,000		
	<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1(3))				
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (see D 192 for detail)		11,135,933	12,385,933	12,385,933
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development—Low Interest Assistance Revolving Fund (see D 194 for detail).....		300,000		
	<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)				
	—Low Interest Assistance Revolving Fund (see D 194 for detail)		664,727	964,727	964,727
			70,823,773	70,823,773	57,850,688

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Economic Development	
6,305,296	Management Operations.....	2,727,955
2,752,070	Policy Development and Statistics (net of recoveries)	2,634,105
5,087,427	Business Promotion.....	8,370,338
1,365,000	Regional Development.....	1,351,327
	Transfer from the Ministry of Environment	
7,829,241	Administration and Support Services (net of recoveries)	7,396,373
	Transfer from the Ministry of Forests	
2,271,891	Management Services	2,271,891
4,270,057	—Transfer to the Ministry of Crown Lands	
(1,998,166)	Transfer from the Ministry of Government Management Services	
	Administration and Support Services (net of recoveries)	205,604
1,194,378	Government Agents (net of recoveries)	14,969,272
14,334,986	Transfer from the Ministry of Tourism and Provincial Secretary	
	Development.....	524,488
651,350		
41,791,639	Total expenditure.....	40,451,353
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
15,509,793	—Transfer from the Ministry of Economic Development	
7,829,241	—Transfer from the Ministry of Environment	
4,270,057	—Transfer from the Ministry of Forests	
(1,998,166)	—Transfer to the Ministry of Crown Lands	
15,529,364	—Transfer from the Ministry of Government Management Services	
651,350	—Transfer from the Ministry of Tourism and Provincial Secretary	
41,791,639		
Group account classification		
	Salaries and benefits	17,568,265
	Operating costs.....	14,100,559
	Asset acquisitions	3,587,693
	Grants and contributions.....	5,191,079
	Other expenditures	5,031
		40,452,627
	Less recoveries.....	1,274
		40,451,353

ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS
(ERDA)

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Economic Development	
2,936,500	Tourist Industry Development Subsidiary Agreement.....	679,813
2,493,500	Small Business Incentives Subsidiary Agreement	1,440,913
9,418,500	Industrial Development Subsidiary Agreement	1,403,005
<u>14,848,500</u>	Total expenditure.....	<u>3,523,731</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>14,848,500</u>	—Transfer from the Ministry of Economic Development	
<u>14,848,500</u>		
Group account classification		
	Operating costs	1,738,017
	Asset acquisitions	2,732
	Grants and contributions	1,652,936
	Other expenditures.....	130,046
		<u>3,523,731</u>

MAINLAND/SOUTHWEST DEVELOPMENT REGION

Appropriations		Actual Expenditures
<u>832,974</u>	Transfer from the Ministry of Government Management Services	<u>524,944</u>
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>832,974</u>	—Transfer from the Ministry of Government Management Services	
<u>832,974</u>		
Group account classification		
	Salaries and benefits	183,019
	Operating costs	299,838
	Asset acquisitions	42,087
		<u>524,944</u>

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
61	Minister's Office.....	224,319		224,319	221,599
62	Ministry Operations	1,387,596,502			
	Supplement—Special Warrant No. 8		46,800,000	1,434,396,502	1,422,464,052
63	British Columbia Home Program	10		10	
64	Thompson-Okanagan Development Region	649,635			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Crown Lands.....		(649,635)		
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employment Initiatives Projects				
	Special Accounts—				
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17(1)) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21(1))				
	—Provincial Home Acquisition (see D 195 for detail)	5,200,000	4,173,817	9,373,817	9,373,817
		<u>1,393,670,466</u>	<u>50,324,182</u>	<u>1,443,994,648</u>	<u>1,432,059,468</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>224,319</u>	Total vote.....	<u>221,599</u>
Group account classification		
Salaries and benefits		203,405
Operating costs.....		11,696
Asset acquisitions		6,498
		<u>221,599</u>

Vote 62**MINISTRY OPERATIONS***Description*

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for overall direction and development of ministry programs and services, home mortgage services and assisted rental program grants, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of communications services for the ministry and for information systems and consulting services.

(b) DIRECT COMMUNITY SERVICES

This sub-vote provides for the salaries and expenses of ministry staff in regional, area and district offices and community-based programs and for rental and maintenance of buildings and offices occupied by ministry field services.

(c) SERVICES FOR FAMILIES AND CHILDREN

This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to families and children in their own homes or communities. Services are provided by means of grants and contributions to funded agencies. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) REHABILITATION AND SUPPORT SERVICES

This sub-vote provides for ministry-operated residential care, social services and training for physically and mentally handicapped persons, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) GAIN PROGRAMS

This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, and burial fees for indigent persons.

(f) OPPORTUNITIES TO INDEPENDENCE

This sub-vote provides for training, rehabilitation and employment programs for GAIN recipients.

(g) SERVICES TO SENIORS

This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for senior citizens and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

(h) BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

This sub-vote provides for subsidies to the British Columbia Housing Management Commission for social housing assistance.

Vote 62 — Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
52,392,444	Administration and Support Services	48,475,757
116,739,920	Direct Community Services.....	122,403,969
114,354,016	Services for Families and Children (net of recoveries).....	115,827,924
174,816,160	Rehabilitation and Support Services (net of recoveries)	164,785,617
56,035,574	—Day Care, and Training and Support for the Handicapped	56,941,175
68,374,923	—Community Residential Care Services	58,850,278
7,370,687	—Community Contracted Services	7,376,336
43,034,976	—Special Programs for the Retarded.....	41,617,828
902,242,854	GAIN Programs	898,779,411
869,262,650	—Income Assistance Program	868,275,425
32,980,204	—Health Care and Dental Services	30,503,986
16,748,637	Opportunities to Independence	18,974,251
36,275,001	Services to Seniors (net of recoveries)	33,772,323
21,500,000	—Seniors Supplement	20,660,593
6,700,000	—Shelter Aid for Elderly Renters (SAFER)	5,733,426
7,773,100	—Bus Pass Program	7,136,991
301,901	—Seniors Counselling Service	241,313
20,827,470	British Columbia Housing Management Commission	19,444,800
<u>1,434,396,502</u>	Total vote	<u>1,422,464,052</u>
1,387,596,502	Estimated	
46,800,000	Supplement—Special Warrant No. 8	
<u>1,434,396,502</u>		
Group account classification		
Salaries and benefits	147,628,123	
Operating costs.....	56,471,766	
Asset acquisitions	7,267,917	
Grants and contributions.....	<u>1,214,879,554</u>	
	5,704,989,837	
Less recoveries.....	3,783,308	
	<u>1,422,464,052</u>	

Vote 63**BRITISH COLUMBIA HOME PROGRAM***Description*

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first \$60,000 of their mortgage debt. The loans were repayable on or before September 30, 1986, at which time they began to accrue interest. The remaining balance outstanding on these loans is for those recipients who were unable to repay on or before September 30, 1986, and who are repaying by monthly installments over a five-year period under the terms of a repayment agreement. The interest costs incurred by government under this vote are fully recovered from Vote 72—Management of the Public Debt.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,000,000	British Columbia Home Program Interest Cost.....	2,072,447
(2,999,990)	Recoveries from Management of the Public Debt Vote	(2,072,447)
<u>10</u>	<u>Total vote</u>	<u>0</u>
	Group account classification	
	Other expenditures.....	2,072,447
	Less recoveries	<u>2,072,447</u>
		<u>0</u>

Vote 64**THOMPSON-OKANAGAN DEVELOPMENT REGION***Description*

This vote provides for the Office of the Minister of State and for the administration of the Thompson-Okanagan development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations		Actual Expenditures
0	Thompson-Okanagan Development Region	0
649,635	—Estimated	
(649,635)	—Transfer to the Ministry of Crown Lands	
<u>0</u>	<u>Total vote</u>	<u>0</u>
649,635	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(649,635)	—Transfer to the Ministry of Crown Lands	
<u>0</u>		

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	<u>Employment Initiatives Projects</u>	<u>0</u>
	Group account classification	
	Operating costs	151,201
	Less recoveries	<u>151,201</u>
		<u>0</u>

MINISTRY OF SOLICITOR GENERAL

Summary of Expenditure by Appropriation

Description	Total Appropriations			Actual Expenditure
	Estimated \$	Other Authorizations \$	Total \$	
Statutory—				
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
—Transfer from the Ministry of Attorney General (Vote 15)		122,814,638		
Supplement—Special Warrant No. 9		415,000		
—Transfer from the Ministry of Finance and Corporate Relations (Vote 38)		275,569	123,505,207	123,321,250
—Transfer from the Ministry of Attorney General (Vote 16)		2,403,500	2,403,500	495,901
—Transfer from the Ministry of Attorney General (Vote 18)		130,578,919		
Supplement—Special Warrant No. 10.....		1,993,000	132,571,919	132,206,827
—Transfer from the Ministry of Transportation and Highways (Vote 68)		1,670,109		
—Transfer to the Ministry of Attorney General.....		(196,794)	1,473,315	1,473,315
—Transfer from the Ministry of Transportation and Highways (Vote 69)		720,362	720,362	720,362
—Transfer from the Ministry of Transportation and Highways (Vote 70)		41,420,822		
—Transfer to the Ministry of Attorney General.....		(43,710)	41,377,112	41,238,916
<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec. 7(4))				
—Video Camera Use Study		40,543	40,543	40,543
<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18)				
—Vancouver Police Inquiry		80,077	80,077	80,077
<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2)				
—Pemberton Flood		362,253	362,253	362,253
—North-East B.C. Flood		854,287	854,287	854,287
—North-West B.C. Flood		1,161,582	1,161,582	1,161,582
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
—Employee Secondment to Federal Government				
Special Accounts—				
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
—Transfer from the Ministry of Attorney General				
—Corrections Work Program (see D 188 for detail)		200,000		
<i>Correction Act</i> (R.S.B.C. 1979, chap. 70, sec. 16.2(3))				
—Corrections Work Program (see D 188 for detail) .		222,426	422,426	422,426
		304,972,583	304,972,583	302,377,739

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Attorney General	
5,829,746	Administration and Support Services (net of recoveries)	5,151,045
100,862,975	Police Services (net of recoveries)	100,725,108
16,536,917	Boards, Commissions and Statutory Services (net of recoveries)	17,195,905
	Transfer from the Ministry of Finance and Corporate Relations	
275,569	Corporate Relations (net of recoveries)	249,192
<u>123,505,207</u>	<u>Total expenditure</u>	<u>123,321,250</u>
0	Estimated	
415,000	Supplement—Special Warrant No. 9	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
122,814,638	—Transfer from the Ministry of Attorney General	
275,569	—Transfer from the Ministry of Finance and Corporate Relations	
<u>123,505,207</u>		
Group account classification		
	Salaries and benefits	9,047,942
	Operating costs	10,305,405
	Asset acquisitions	4,525,893
	Grants and contributions	108,489,776
	Other expenditures	61,597
		<u>132,430,613</u>
	Less recoveries	9,109,363
		<u>123,321,250</u>

ADMINISTRATION AND SUPPORT SERVICES

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways	
1,473,315	Administration	1,473,315
	(196,794) —Transfer to the Ministry of Attorney General	
<u>1,473,315</u>	<u>Total expenditure</u>	<u>1,473,315</u>
0	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
1,670,109	—Transfer from the Ministry of Transportation and Highways	
(196,794)	—Transfer to the Ministry of Attorney General	
<u>1,473,315</u>		
Group account classification		
	Salaries and benefits	90,905
	Operating costs	1,344,610
	Asset acquisitions	37,800
		<u>1,473,315</u>

EMERGENCY ASSISTANCE

Appropriations		Actual Expenditures
<u>2,403,500</u>	Transfer from the Ministry of Attorney General	<u>495,901</u>
0 Estimated		
2,403,500	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>2,403,500</u>	—Transfer from the Ministry of Attorney General	
	Group account classification	
	Salaries and benefits	83,963
	Operating costs	406,540
	Grants and contributions	5,398
		<u>495,901</u>

CORRECTIONS

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Transfer from the Ministry of Attorney General	
77,116,408	Adult Correction Centres (net of recoveries)	82,154,509
16,251,092	Youth Custody Centres (net of recoveries)	14,510,238
32,278,696	Probation, Family and Community Services	31,391,536
6,527,721	Management Services	3,769,163
398,002	Inspection and Standards	381,381
<u>132,571,919</u>	Total expenditure	<u>132,206,827</u>
0 Estimated		
1,993,000	Supplement—Special Warrant No. 10	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>130,578,919</u>	—Transfer from the Ministry of Attorney General	
<u>132,571,919</u>		
	Group account classification	
	Salaries and benefits	76,180,940
	Operating costs	39,529,057
	Asset acquisitions	5,224,739
	Grants and contributions	22,098,417
	Other expenditures	345,482
		143,378,635
	Less recoveries	11,171,808
		<u>132,206,827</u>

HIGHWAY OPERATIONS DEPARTMENT

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways	
720,362	Highway Maintenance	720,362
720,362	Total expenditure	720,362
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
720,362	—Transfer from the Ministry of Transportation and Highways	
720,362		
Group account classification		
	Salaries and benefits	69,362
	Operating costs	651,000
		720,362

MOTOR VEHICLE DEPARTMENT

Appropriations		Actual Expenditures
Classification by sub-vote		
	Transfer from the Ministry of Transportation and Highways	
2,947,170	Administration and Road Safety	4,934,583
2,990,880	—Transfer to the Ministry of Attorney General	
(43,710)	Vehicle and Drivers Licensing	24,497,249
24,973,811	Standards and Compliance	9,217,240
11,047,167	Motor Carrier Commission	443,046
2,071,467	Motor Carrier Branch	2,146,798
337,497		
41,377,112	Total expenditure	41,238,916
0 Estimated		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
41,377,112	—Transfer from the Ministry of Transportation and Highways	
41,377,112		
Group account classification		
	Salaries and benefits	20,729,907
	Operating costs	17,097,445
	Asset acquisitions	2,882,844
	Grants and contributions	528,720
		41,238,916

Statutory*POLICE ACT* (R.S.B.C. 1979, chap. 331, sec. 7(4))

Appropriations

Actual Expenditures

40,543

Video Camera Use Study

40,543

Group account classification

Operating costs 40,543**Statutory***INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations

Actual Expenditures

80,077

Vancouver Police Inquiry

80,077

Group account classification

Operating costs 80,077**Statutory***FLOOD RELIEF ACT* (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations

Actual Expenditures

362,253

Pemberton Flood

362,253

Group account classification

Other expenditures 362,253**Statutory***FLOOD RELIEF ACT* (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations

Actual Expenditures

854,287

North-East B.C. Flood

854,287

Group account classification

Salaries and benefits 56,459

Operating costs 573,294

Grants and contributions 224,534

854,287

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations		Actual Expenditures
<u>1,161,582</u>	North-West B.C. Flood	<u>1,161,582</u>
Group account classification		
	Salaries and benefits	39,043
	Operating costs	1,051,488
	Grants and contributions	71,051
		<u>1,161,582</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Employee Secondment to Federal Government	<u>0</u>
Group account classification		
	Other expenditures	71,018
	Less recoveries	71,018
		<u>0</u>

MINISTRY OF TOURISM AND PROVINCIAL SECRETARY

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
65	Minister's Office.....	243,459		243,459	229,415
66	Ministry Operations	45,672,508			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of International Business and Immigration		(1,029,106)		
	—Transfer to the Ministry of Regional Development ..		(651,350)		
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(27,479,826)	16,512,226	16,258,662
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Government Management Services (Vote 57)		12,464,232	12,464,232	12,443,994
	—Transfer from the Office of the Premier (Vote 4)		3,628,616		
	—Transfer to the Office of the Premier		(300,000)	3,328,616	3,280,913
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Expo 86				
	—Academic Initiatives Program				
	—Canadian Broadcasting Corporation Records				
	—Canada's West.....				
	—World Travel Mart				
	Police Act (R.S.B.C. 1979, chap. 331, sec. 44)				
	—Fullerton Inquiry		4,523	4,523	4,523
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191(1))				
	—By-election Boundary Similkameen		289,558	289,558	289,558
	—By-election Alberni.....		329,212	329,212	329,212
	—By-election Nanaimo.....		204,416	204,416	204,416
	—By-election Vancouver Point Grey		595,288	595,288	595,288
	—Electoral Boundary Redistribution		173,131	173,131	173,131
	—Enumeration 1989		255,866	255,866	255,866
	—Elections Act—General		289,326	289,326	289,326
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Royal Commission on Coquihalla Highway Costs		10,978	10,978	10,978
	—Royal Commission on Oakalla Prison		132,864	132,864	132,864
	—Royal Commission on Education.....		1,171,608	1,171,608	1,171,608
	—Royal Commission on Station Square—Burnaby		221,338	221,338	221,338
	—Royal Commission on Electoral Boundaries		600,123	600,123	600,123
	—Royal Commission on Social Housing.....		418	418	418
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec 3)				
	—British Columbia Cultural Fund (see D 186 for detail)	1,600,000			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture (see D 117 for detail) ...		(1,600,000)		

MINISTRY OF TOURISM AND PROVINCIAL SECRETARY

Summary of Expenditure by Appropriation — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
	<i>Special Accounts Appropriation and Control Act</i> (S.B.C. 1988, chap. 26, sec. 3)				
	—Physical Fitness and Amateur Sports Fund (see D 187 for detail)	1,650,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture (see D 117 for detail) ...		(1,650,000)		
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7(1))				
	—Provincial Computerization of Libraries (see D 195 for detail)	261,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs Recreation and Culture (see D 117 for detail) ...		(261,000)		
		<u>49,426,967</u>	<u>(12,599,785)</u>	<u>36,827,182</u>	<u>36,491,633</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 65**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Tourism, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>243,459</u>	Total vote	<u>229,415</u>
Group account classification		
Salaries and benefits		222,190
Operating costs		5,304
Asset acquisitions		1,921
		<u>229,415</u>

Vote 66

MINISTRY OPERATIONS

Description

This vote provides for the ministry's programs to develop and market the province's tourism, heritage, culture and recreation potential including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the general administration of the ministry including executive direction, public affairs, marketing attractions, financial services, personnel, communications, information systems, administration services and for communication with the tourism industry. This sub-vote also includes financial assistance to the Provincial Tourism Advisory Council. Contributions are provided to organizations to support special projects which complement ministry programs.

(b) MARKETING

This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include the coordination and implementation of tourism advertising, operation of sales offices in London (England), San Francisco, Los Angeles and Seattle, ministry research, and the promotion of special events and trade conventions. Contributions are provided to regional tourism associations for the support of joint marketing programs.

(c) DEVELOPMENT

This sub-vote provides for the ministry's assistance to, and coordination of, the development of the tourism and film industries in the province. Activities include providing advisory services to the industries to assist in upgrading educational skills and accommodation counselling services, encouraging greater cooperation among government, industry operators and industry associations, and identifying and assisting in the development of tourism products and opportunities to respond to market demand. Contributions are provided to the Travel Information Network, the Pacific Rim Institute of Tourism, and to organizations to partially support tourism development projects.

(d) CULTURE, RECREATION AND HISTORIC RESOURCES

This sub-vote provides for the delivery of government programs under the *Museum Act* including the operation of the Royal British Columbia Museum, the *Library Act*, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for the administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, the Provincial Computerization of Libraries Special Account, and certain programs under the *Lottery Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, amateur sports and recreation, and historic resources. Contributions are made to organizations to support projects which complement these activities. This sub-vote also provides for the management and promotion of historic sites including Barkerville and Fort Steele and for the liaison with the Pacific National Exhibition. Contributions are provided towards the operation of the Royal Hudson Steam Train. A portion of the cost of administering the Heritage Trust is recovered from the Trust. Recoveries are also received from the federal government for certain programs operated by the Royal British Columbia Museum.

Vote 66 — Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,713,752	Administration and Support Services.....	3,087,249
	—Estimated	
5,767,345	—Transfer to the Ministry of International Business and Immigration	
(193,608)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
(2,859,985)		
11,497,158	Marketing.....	11,245,232
	—Estimated	
11,769,558	—Transfer to the Ministry of International Business and Immigration	
(272,400)		
2,186,316	Development.....	1,925,634
	—Estimated	
3,400,764	—Transfer to the Ministry of International Business and Immigration	
(563,098)	—Transfer to the Ministry of Regional Development	
(651,350)		
115,000	Culture, Recreation and Historic Resources (net of recoveries)	547
	—Estimated	
24,734,841	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
(24,619,841)		
<u>16,512,226</u>	Total vote.....	<u>16,258,662</u>
45,672,508	Estimated	
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(1,029,106)	—Transfer to the Ministry of International Business and Immigration	
(651,350)	—Transfer to the Ministry of Regional Development	
(27,479,826)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
<u>16,512,226</u>		
	Group account classification	
	Salaries and benefits.....	3,007,721
	Operating costs	7,438,424
	Asset acquisitions.....	563,234
	Grants and contributions	5,248,156
	Other expenditures.....	1,127
		<u>16,258,662</u>

MINISTRY OPERATIONS

Appropriations		Actual Expenditures
Classification by sub-vote		
Transfer from the Ministry of Government Management Services		
691,305	Administration and Support Services	560,326
7,172,473	Provincial Secretary	7,390,220
4,600,454	Government Services	4,493,448
<u>12,464,232</u>	Total expenditure	<u>12,443,994</u>
0 Estimated		
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
12,464,232	—Transfer from the Ministry of Government Management Services	
<u>12,464,232</u>		
Group account classification		
	Salaries and benefits	4,260,241
	Operating costs	6,781,961
	Asset acquisitions	361,273
	Grants and contributions	370,740
	Other expenditures	670,214
		<u>12,444,429</u>
	Less recoveries	435
		<u>12,443,994</u>

OFFICE OF THE PREMIER

Appropriations		Actual Expenditures
Classification by sub-vote		
Transfer from the Office of the Premier		
3,328,616	3,628,616 Communications	3,280,913
	(300,000) —Transfer to the Office of the Premier	
<u>3,328,616</u>	Total expenditure	<u>3,280,913</u>
0 Estimated		
Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
3,628,616	—Transfer from the Office of the Premier	
(300,000)	—Transfer to the Office of the Premier	
<u>3,328,616</u>		
Group account classification		
	Salaries and benefits	745,598
	Operating costs	2,473,346
	Asset acquisitions	61,969
		<u>3,280,913</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Expo 86 Wind-up.....	<u>0</u>
	Group account classification	
	Operating costs	13,000
	Less recoveries	13,000
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Academic Initiatives Program.....	<u>0</u>
	Group account classification	
	Operating costs	4,000
	Less recoveries	4,000
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Canadian Broadcasting Corporation—Records.....	<u>0</u>
	Group account classification	
	Operating costs	15,000
	Less recoveries	15,000
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Canada's West.....	<u>0</u>
	Group account classification	
	Operating costs	5,275
	Less recoveries	5,275
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	World Travel Mart.....	<u>0</u>
Group account classification		
	Operating costs.....	24,678
	Less recoveries.....	24,678
		<u>0</u>

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 44)

Appropriations		Actual Expenditures
<u>4,523</u>	Fullerton Inquiry	<u>4,523</u>
Group account classification		
	Operating costs.....	<u>4,523</u>

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>289,558</u>	By-election Boundary Similkameen	<u>289,558</u>
Group account classification		
	Salaries and benefits	48,030
	Operating costs.....	241,528
		<u>289,558</u>

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>329,212</u>	By-election Alberni	<u>329,212</u>
Group account classification		
	Salaries and benefits	132,331
	Operating costs.....	196,881
		<u>329,212</u>

Statutory*ELECTIONS ACT* (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>204,416</u>	By-election Nanaimo.....	<u>204,416</u>
	Group account classification	
	Operating costs	<u>204,416</u>

Statutory*ELECTIONS ACT* (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>595,288</u>	By-election Vancouver Point Grey	<u>595,288</u>
	Group account classification	
	Salaries and benefits	70,754
	Operating costs	524,534
		<u>595,288</u>

Statutory*ELECTIONS ACT* (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>173,131</u>	Electoral Boundary Redistribution	<u>173,131</u>
	Group account classification	
	Salaries and benefits	172,345
	Operating costs	786
		<u>173,131</u>

Statutory*ELECTIONS ACT* (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>255,866</u>	Enumeration 1989	<u>255,866</u>
	Group account classification	
	Salaries and benefits	8,155
	Operating costs	239,385
	Asset acquisitions	8,326
		<u>255,866</u>

Statutory*ELECTIONS ACT* (R.S.B.C. 1979, chap. 103, sec. 191(1))

Appropriations		Actual Expenditures
<u>289,326</u>	<i>Elections Act—General</i>	<u>289,326</u>
Group account classification		
Operating costs		<u>289,326</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>10,978</u>	Royal Commission on Coquihalla Highway Costs	<u>10,978</u>
Group account classification		
Operating costs		10,897
Other expenditures		81
		<u>10,978</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>132,864</u>	Royal Commission on Oakalla Prison	<u>132,864</u>
Group account classification		
Salaries and benefits		2,824
Operating costs		80,489
Other expenditures		49,551
		<u>132,864</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>1,171,608</u>	Royal Commission on Education	<u>1,171,608</u>
Group account classification		
Salaries and benefits		28,288
Operating costs		1,134,729
Asset acquisitions		5,213
Other expenditures		3,378
		<u>1,171,608</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>221,338</u>	Royal Commission on Station Square—Burnaby	<u>221,338</u>
Group account classification		
Operating costs		<u>221,338</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>600,123</u>	Royal Commission on Electoral Boundaries	<u>600,123</u>
Group account classification		
Salaries and benefits		95,197
Operating costs		503,065
Asset acquisitions		<u>1,861</u>
		<u>600,123</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>418</u>	Royal Commission on Social Housing	<u>418</u>
Group account classification		
Operating costs		<u>418</u>

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
67	Minister's Office	280,361		280,361	246,719
68	Administration and Support Services	97,125,770			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(7,000)		
	—Transfer to the Ministry of Native Affairs		(1,107,224)		
	—Transfer to the Ministry of Solicitor General		(1,670,109)	94,341,437	94,332,362
69	Highway Operations Department	590,355,241			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(1,745,504)		
	—Transfer to the Ministry of Solicitor General		(720,362)	587,889,375	558,177,982
70	Motor Vehicle Department	41,420,822			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Solicitor General		(41,420,822)		
71	Nechako Development Region	576,987			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Native Affairs		(576,987)		
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22(1))—net of recoveries				
	—Employee Secondment to Federal Government				
	Special Accounts—				
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7(1))				
	—First Citizens' Fund (see D 186 for detail)	1,550,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Native Affairs (see D 125 for detail)		(1,550,000)		
		<u>731,309,181</u>	<u>(48,798,008)</u>	<u>682,511,173</u>	<u>652,757,063</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>280,361</u>	Total vote.....	<u>246,719</u>
Group account classification		
	Salaries and benefits	223,820
	Operating costs.....	15,765
	Asset acquisitions	7,134
		<u>246,719</u>

Vote 68

ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for overall ministry support including:

(a) ADMINISTRATION

This sub-vote provides for executive, financial, administrative, personnel, information systems, internal audit, public affairs, and policy and planning support to ministry operations and programs. This sub-vote also provides for grants to the British Columbia Aviation Council and to the Western Transportation Advisory Council.

(b) AIR TRANSPORT ASSISTANCE

This sub-vote provides for grants to communities for development of local airport facilities.

(c) CONTRIBUTION TO THE BRITISH COLUMBIA FERRY CORPORATION

This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the Corporation.

(d) CONTRIBUTION TO THE BRITISH COLUMBIA RAILWAY COMPANY

This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.

(e) NATIVE AFFAIRS SECRETARIAT

This sub-vote provides for the development of policy related to various native issues, coordinates inter-ministry work on program issues, establishes and maintains liaison with Indian groups, local communities, and the federal government, and administers the First Citizens' Fund Special Account. A grant is provided to the Burns Lake Development Corporation.

Appropriations		Actual Expenditures
Classification by sub-vote		
19,090,036	Administration	18,749,772
20,767,145	—Estimated	
(7,000)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
(1,670,109)	—Transfer to the Ministry of Solicitor General	
3,378,701	Air Transport Assistance	3,715,190
55,822,700	Contribution to the British Columbia Ferry Corporation	55,821,552
16,050,000	Contribution to the British Columbia Railway Company	16,045,848
0	Native Affairs Secretariat	0
1,107,224	—Estimated	
(1,107,224)	—Transfer to the Ministry of Native Affairs	
94,341,437	Total vote	94,332,362
97,125,770	Estimated	
(7,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(1,107,224)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
(1,670,109)	—Transfer to the Ministry of Native Affairs	
	—Transfer to the Ministry of Solicitor General	
94,341,437		
Group account classification		
	Salaries and benefits	6,729,298
	Operating costs	8,837,267
	Asset acquisitions	8,162,188
	Grants and contributions	70,558,142
	Other expenditures	45,467
		94,332,362

Vote 69**HIGHWAY OPERATIONS DEPARTMENT***Description*

This vote provides for the year-round maintenance and operation of the existing highway and freshwater ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public. In addition, this vote provides for the regulatory activity associated with industrial projects under the *Railway Act* and the *Pipeline Act*, and also provides for inspection of aerial tramways. Major programs and activities include:

(a) HIGHWAY MAINTENANCE

This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. This sub-vote also provides for recoveries from within the ministry for the use of equipment or the provision of services.

(b) HIGHWAY CAPITAL MAINTENANCE

This sub-vote provides for the improvement of existing highway, bridge, ferry and ferry landings systems to prescribed levels of maintenance and operation. In addition, this sub-vote provides for contributions to communities for participation in highway beautification and weed control projects.

(c) HIGHWAY CAPITAL CONSTRUCTION

This sub-vote provides for the development and expansion of the highway and ferry system in accordance with the economic development objectives of the provincial government. This includes planning, engineering, design, survey, construction, reconstruction, paving, and right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings, tunnels and weigh scales. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government and Crown corporations in connection with their transportation systems.

(d) COQUIHALLA HIGHWAY CONSTRUCTION

This sub-vote provides for the construction of the Coquihalla Highway. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(e) FRASER RIVER CROSSING AND CONNECTORS

This sub-vote provides for the construction of the Fraser River Crossing at Annacis and related projects. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.

(f) HYDRO DEVELOPMENT HIGHWAY CONSTRUCTION

This sub-vote provides for all relocation and/or reconstruction costs of provincial highways resulting from construction of dams. All relocations and reconstruction costs are recovered from the British Columbia Hydro and Power Authority.

(g) ENGINEERING INSPECTION

This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and the *Pipeline Act*. In addition, this sub-vote examines and certifies operating personnel for railway and aerial tramways.

VOTE 69 — Continued

Appropriations			Actual Expenditures	
Classification by sub-vote				
291,538,029			Highway Maintenance (net of recoveries)	298,081,335
	266,221,484		—Road Maintenance	277,880,774
		266,948,221	—Estimated	
		(720,362)	—Transfer to the Ministry of Solicitor General	
		(6,375)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
	15,093,013		—Bridge Maintenance	9,630,104
	10,223,532		—Ferry Maintenance and Operations.....	10,570,457
114,363,652			Highway Capital Maintenance	93,214,599
	48,117,293		—Roads	51,223,050
	7,246,439		—Bridges and Ferry Landings.....	7,578,813
	86,559		—Ferries.....	87,584
	58,913,361		—Paving	34,325,152
123,488,143			Highway Capital Construction.....	116,908,621
	35,421,470		—Roads	32,691,361
	16,093,939		—Bridges and Ferry Landings.....	10,015,649
	6,901,768		—Paving	8,937,959
	43,484,982		—Planning and Engineering.....	35,782,092
	17,245,685		—Property Acquisition	18,489,102
	4,340,299		—Municipal Contributions	10,992,458
36,215,666			Coquihalla Highway Construction	34,035,272
	33,899,754		—Roads	31,471,156
	0		—Paving	1,100
	815,912		—Planning and Engineerings.....	1,134,678
	1,500,000		—Property Acquisition	1,428,338
22,283,875			Fraser River Crossing and Connectors	15,938,155
	20,558,660		—Roads	11,880,689
	208,745		—Bridges	2,127,569
	1,016,470		—Planning and Engineering.....	438,981
	500,000		—Property Acquisition	1,490,916
10			Hydro Development Highway Construction (net of recoveries)	0
	313,773		—Hydro Development Highway Construction Costs.....	0
	(313,763)		—Recoveries from B.C. Hydro and Power Authority	0
0			Engineering Inspection	0
		1,739,129	—Estimated	
		(1,739,129)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture	
587,889,375			Total vote	558,177,982

Vote 69 — Continued

590,355,241	Estimated
(1,745,504)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(720,362)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture
	—Transfer to the Ministry of Solicitor General
<u>587,889,375</u>	

Group account classification	
Salaries and benefits	139,068,917
Operating costs.....	304,490,007
Asset acquisitions	100,394,631
Grants and contributions.....	14,652,715
Other expenditures	137,012
	<u>558,743,282</u>
Less recoveries.....	565,300
	<u>558,177,982</u>

Vote 70**MOTOR VEHICLE DEPARTMENT***Description*

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations. In addition, this vote provides for the regulation of the motor carrier industry through hearings and licensing procedures. Major programs and activities include:

(a) ADMINISTRATION AND ROAD SAFETY

This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.

(b) VEHICLE AND DRIVERS LICENSING

This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.

(c) STANDARDS AND COMPLIANCE

This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance, and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits. This sub-vote also provides for a commercial vehicle inspection program.

(d) MOTOR CARRIER COMMISSION

This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by delegation pursuant to the *Motor Vehicle Transport Act* (Canada).

(e) MOTOR CARRIER BRANCH

This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and for the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the Commission with respect to such applications and for safety inspections for public passenger vehicles.

Vote 70 — Continued

Appropriations		Classification by sub-vote	Actual Expenditures
0		Administration and Road Safety	0
2,990,880		—Estimated	
(2,990,880)		—Transfer to the Ministry of Solicitor General	
0		Vehicle and Driver Licensing.....	0
24,973,811		—Estimated	
(24,973,811)		—Transfer to the Ministry of Solicitor General	
0		Standards and Compliance	0
11,047,167		—Estimated	
(11,047,167)		—Transfer to the Ministry of Solicitor General	
0		Motor Carrier Commission	0
337,497		—Estimated	
(337,497)		—Transfer to the Ministry of Solicitor General	
0		Motor Carrier Branch.....	0
2,071,467		—Estimated	
(2,071,467)		—Transfer to the Ministry of Solicitor General	
0		Total vote	0

41,420,822 Estimated

Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

(41,420,822) —Transfer to the Ministry of Solicitor General

0

Vote 71

NECHAKO DEVELOPMENT REGION

Description

This vote provides for the Office of the Minister of State and for the administration of the Nechako development region. This vote also provides for regional development groups established by the Minister of State.

Appropriations			Actual Expenditures
0		Nechako Development Region	0
576,987		—Estimated	
(576,987)		—Transfer to the Ministry of Native Affairs	
0		Total vote	0

576,987 Estimated

Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

(576,987) —Transfer to the Ministry of Native Affairs

0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
<u>0</u>	Employee Secondment to Federal Government	<u>0</u>
Group account classification		
	Salaries and benefits	13,500
	Less recoveries	13,500
		<u>0</u>

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
72	Management of the Public Debt (Ministry of Finance and Corporate Relations)	605,000,000			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53)		6,929,875	611,929,875	611,929,875
73	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	22,018,857
74	New Programs	90,000,000		90,000,000	60,795,285
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)				
	—Valuation Allowance—B.C. Ferry Corporation		6,851,184	6,851,184	6,851,184
	—Valuation Allowance—B.C. Steamship (1975) Ltd .		8,278,309	8,278,309	8,278,309
	—Valuation Allowance—B.C. Pavilion Corporation ...		7,272,067	7,272,067	7,272,067
	Special Accounts—				
	<i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7(2))				
	—Crown Land	20,000,000	8,164,862	28,164,862	28,164,862
	<i>Lottery Act</i> (R.S.B.C. 1979, chap. 249, secs. 6 and 7)				
	—Lottery Fund	80,470,000	83,887,198	164,357,198	164,357,198
		<u>845,470,000</u>	<u>121,383,495</u>	<u>966,853,495</u>	<u>909,667,637</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 72 (Minister of Finance and Corporate Relations)

MANAGEMENT OF THE PUBLIC DEBT

Description

This vote provides for the cost of managing the public debt and includes the following:

(a) COST OF BORROWING FOR GOVERNMENT PURPOSES

This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred in the borrowing and management of government funds.

(b) COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES

This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.

(c) INTEREST ASSISTANCE

This sub-vote provides for an annual grant of \$3,800,000 to the British Columbia Systems Corporation for interest assistance. This sub-vote also provides for other expenditures associated with debt restructuring and repayment arrangements for Crown corporations which are fully recovered.

Appropriations		Actual Expenditures
	Classification by sub-vote	
607,179,865	Cost of Borrowing for Government Purposes	607,179,875
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0
4,750,000	Interest Assistance.....	4,750,000
<u>611,929,875</u>	Total vote.....	<u>611,929,875</u>
605,000,000	Estimated	
<u>6,929,875</u>	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53)	
<u>611,929,875</u>		

Group account classification

Operating costs.....	205,069
Grants and contributions.....	4,750,000
Other expenditures	955,066,973
	<u>960,022,042</u>
Less recoveries.....	348,092,167
	<u>611,929,875</u>

Vote 73 (Minister of Finance and Corporate Relations)**CONTINGENCIES (ALL MINISTRIES)***Description*

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include those developments during the year which could not have been reasonably anticipated at the time of preparing the budget. Contingent events include those developments that can be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where the final costs will be dependent on a pending decision by government or another party.

This vote also provides funding for items not budgeted in other votes, but which are consistent with the general purposes of those votes, for unanticipated events only. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

Appropriations	Actual Expenditures
Northern Utilities Grant	1,842,030
Auditor General Office Modification	76,500
Liquor Inspectors Funding	210,000
Ministry of International Business and Immigration—Minister's Office Funding	83,460
Marketing Expenditures—Tourism	2,500,000
BCBC Rental Shortfall	12,875,749
BCEC—Property Purchase Tax	323,462
Establish Ministry of Solicitor General	215,785
Office of Information Technology—Government Management Services	93,717
Motor Vehicle Licensing Offices—Government Agencies	417,000
Government Agent Revenue Management	275,825
RCMP and Coordinated Law Enforcement	3,000,000
Academic Space—Universities Teaching Hospitals	1,523,050
Asbestos Removal—Archives	145,985
Provincial Economy TV Production	200,000
Ministry of Regional Development—Minister's Office Funding	1,364,000
Cloverdale Historic Transportation Museum	170,000
Advertising for Education	469,657
Air Transport Assistance Program	3,240,000
Write-down of Leave Liability	(7,007,363)
<u>50,000,000</u> Total vote	<u>22,018,857</u>
Group account classification	
Salaries and benefits	(6,797,363)
Operating costs	3,485,642
Grants and contributions	19,480,829
Other expenditures	5,849,749
	<u>22,018,857</u>

Vote 74 (Minister of Finance and Corporate Relations)**NEW PROGRAMS***Description*

This vote provides a preliminary estimate of funding for new government programs including:

(a) **NEW INITIATIVES**

This sub-vote provides for new initiatives with respect to the family, science and technology, health care and social services including:

- (i) *Initiatives for Strengthening the Family*—provides funding for programs which promote family life;
- (ii) *Science and Technology*—provides funding for research and development initiatives to create jobs and to ensure the ability of British Columbia to compete in world markets;
- (iii) *Health Care Initiatives*—provides funding for initiatives designed to control the growth of health care costs while assuring continued high quality care; and
- (iv) *Social Programs*—provides for grants, contributions and special allowances for the underprivileged and the disadvantaged.

In addition, this sub-vote provides funding for negotiated and other salary increases during the year, and for the salary allocation adjustments necessary for program initiatives.

(b) **REGIONAL LOAN AND LOAN GUARANTEE PROVISIONS**

This sub-vote provides for expenditures for loan loss provisions and payments to honour loan guarantees relating to loans and loan guarantees issued under regional financial assistance programs.

Appropriations		Actual Expenditures
Classification by sub-vote		
85,000,000	New Initiatives.....	60,795,285
5,000,000	Regional Loan and Loan Guarantee Provisions	0
<u>90,000,000</u>	<u>Total vote.....</u>	<u>60,795,285</u>
Group account classification		
	Salaries and benefits	11,735,899
	Operating costs.....	113,176
	Asset acquisitions	7,626
	Grants and contributions.....	43,845,524
	Other expenditures	5,093,060
		<u>60,795,285</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 14)

Appropriations

Actual Expenditures

<u>6,851,184</u>	Valuation Allowance—B.C. Ferry Corporation	<u>6,851,184</u>
Group account classification		
Other expenditures.....		<u>6,851,184</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 14)

Appropriations

Actual Expenditures

<u>8,278,309</u>	Valuation Allowance—B.C. Steamship (1975) Ltd	<u>8,278,309</u>
Group account classification		
Other expenditures.....		<u>8,278,309</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 14)

Appropriations

Actual Expenditures

<u>7,272,067</u>	Valuation Allowance—B.C. Pavilion Corporation	<u>7,272,067</u>
Group account classification		
Other expenditures.....		<u>7,272,067</u>

SUMMARY OF SPECIAL ACCOUNTS AND SPECIAL FUNDS BALANCES AT MARCH 31, 1989

	Fund Balances
Fixed Capital (Perpetual) Accounts	
Capital Accounts—	\$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	1,284,224
First Citizens' Fund	4,440,185
Physical Fitness and Amateur Sports Fund	458,274
Other Special Accounts	
Agricultural Land Development	26,416,217
Aquaculture Incentive Program	6,296,705
Corrections Work Program	(26,488)
Crop Insurance Stabilization	25,000,000
Crown Land	368,020,920
Downtown Revitalization	156
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	13,008,878
Farm Products Industry Improvement	10,184,161
Forest Stand Management	3,518
Fund for Excellence in Education	
Health Improvement Fund	
Habitat Conservation Fund	612,458
Industrial Development Assistance Program	26,076,145
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	21,455,825
Industrial Incentive Fund	67,117,011
Land Titles Survey	9,298
Livestock Protection	100,712
Lottery Fund	25,010,931
Low Interest Loan Assistance Revolving Fund	33,523,471
Lumber Export Charge Compensation Fund	32,195,868
North East Coal Development	8,114,312
Productivity Fund	500,000
Provincial Computerization of Libraries	120,911
Provincial Home Acquisition	449,764,471
Purchasing Commission Working Capital Account	(14,453,311)
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	29,150,000
Current	23,543,215
Small Business Forest Enterprise	131,550,165
Small Manufacturers' Incentive Program	4,836,407
South Moresby Implementation	54,419,305
Tourism Incentives Program	16,809,219
University Endowment Lands Administration	2,995,708
	<u>1,443,213,591</u>
Special Funds	
Budget Stabilization Fund	1,491,152,284
Privatization Benefits Fund	308,517,705
	<u>1,799,669,989</u>

Note: See the following pages for details of Special Accounts and Special Funds transactions for each of the funds

DETAILS OF TRANSACTIONS

Special Accounts and Special Funds for the Year Ended March 31, 1989

FIXED CAPITAL (PERPETUAL) ACCOUNTS — CAPITAL ACCOUNTS**British Columbia Cultural Fund**

Balance March 31, 1988 and 1989.....	20,000,000
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First Citizens' Fund

Balance March 31, 1988 and 1989.....	25,000,000
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Physical Fitness and Amateur Sports Fund

Balance March 31, 1988 and 1989.....	20,000,000
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Fixed Capital (Perpetual) Accounts—Capital Accounts balance, March 31, 1989	<u>65,000,000</u>
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FIXED CAPITAL (PERPETUAL) ACCOUNTS—CURRENT ACCOUNTS**British Columbia Cultural Fund**

This account was originally created as a fund under the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name was changed to the *British Columbia Cultural Fund* effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1988.....	1,046,185
<i>Add</i>	
Interest received.....	1,833,077
<i>Less</i>	
Operating costs.....	26,636
Grants and contributions	<u>1,568,402</u>
	1,595,038
Balance, March 31, 1989	<u>1,284,224</u>

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33) and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) which was amended in 1987 to allow loans. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants primarily for student bursaries and to native friendship centres. Administration costs are funded through voted appropriations.

Balance, April 1, 1988.....	3,490,246
<i>Add</i>	
Interest received.....	2,183,630
<i>Less</i>	
Operating costs.....	27,902
Grants and contributions	<u>1,205,789</u>
	1,233,691
Balance, March 31, 1989	<u>4,440,185</u>

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the physical fitness of and participation by the residents of the Province in amateur sport. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1988	490,855	
Add		
Interest received	1,572,931	
Less		
Operating costs	363,773	
Grants and contributions	1,241,739	
		1,605,512
Balance, March 31, 1989		458,274

OTHER SPECIAL ACCOUNTS

Agricultural Land Development

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10) to establish the fund. This fund was subsequently changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40) at which time the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10) was repealed and incorporated with the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8).

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8). Revenue represents interest paid on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations.

Balance, April 1, 1988	25,216,732	
Add		
Interest received	1,234,326	
Less		
Other expenditures	34,841	
Balance, March 31, 1989		26,416,217

Aquaculture Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to \$100,000 to stimulate investment in new aquaculture facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	7,205,359	
Less		
Loans and advances	908,654	
Balance, March 31, 1989		6,296,705

Corrections Work Program

This account was established under the authority of the *Miscellaneous Statutes Amendment Act (No. 2)* (S.B.C. 1987, chap. 43). The purpose of this account is to assist inmates or young offenders in acquiring work skills and to encourage them to engage in work.

Money may be advanced to the account from the General Fund with Treasury Board approval. Revenue represents proceeds from the sale of goods and services produced by inmates and young offenders. Expenditures are for costs directly related to the sale of goods and services within the Corrections Work Program activities. Administration costs are funded through voted appropriations. The Treasury Board may direct from time to time that all or some of the money in the account shall be paid into the General Fund.

Balance, April 1, 1988.....		0
<i>Add</i>		
Sales and service revenue.....		395,937
<i>Less</i>		
Operating costs.....	315,317	
Asset acquisitions.....	71,692	
Grants and contributions.....	35,416	
		<u>422,425</u>
Balance, March 31, 1989		<u>(26,488)</u>

Crop Insurance Stabilization

This account was originally created as a fund under *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years.

The account has an original balance of \$10,000,000 which was depleted in 1985/86. An additional \$10,000,000 was added to the balance of the account in 1986/87, and \$5,000,000 was added to the balance in 1987/88.

Balance, March 31, 1988 and 1989.....	<u>25,000,000</u>
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Crown Land

This account was originally created as a fund under Section 7 of the *Department of Housing Act, 1973*. It was replaced by the Crown Land Fund effective July 31, 1979, pursuant to the *Ministry of Lands, Parks and Housing Act* and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Revenue sources include leases of Crown land under the *Land Act* (R.S.B.C. 1979, chap. 214), interest income and other land sales. Expenditure represents: land acquisition costs for park, fish and wildlife conservation purposes; write-down of uncollectable loans, costs associated with the sale of Crown land and the sale or disposal of assets on Crown land; capital projects on University Endowment Lands; and, acquisition of social housing sites, the write-down of uncollectable loans and interest charges related to the British Columbia Home Program, and discounts for early repayment of British Columbia Home Program loans. Administration costs are funded through voted appropriations.

Balance, April 1, 1988.....		343,737,716
<i>Add</i>		
Lease income.....	15,738,610	
Sales income.....	2,312,320	
Development income	25,510,640	
Interest received.....	6,601,864	
Miscellaneous income	2,284,632	
		<u>52,448,066</u>
<i>Less</i>		
Gross Expenditures		<u>28,164,862</u>
Balance, March 31, 1989		<u>368,020,920</u>

Downtown Revitalization

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for grants and contributions to municipalities and the business community to revitalize downtown areas and provides repayable loans to municipalities to assist in financing the capital cost of downtown improvements.

The account's balance was established with a \$25,000,000 appropriation in 1980. No revenue is credited to the account as interest on outstanding loan principal is paid to the General Fund. Operating expenditures include grants and contributions with administration costs being funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, March 31, 1988 and 1989	156
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Farm Income Assurance Fund

This account was originally created as a fund under the *Farm Income Assurance Act* (S.B.C. 1973, chap. 115) and the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account establishes and administers farm income plans for such farmers in the province as may be designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, greenhouse vegetables, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund. Expenditures includes claim payments to qualifying producers. Administration costs are funded through voted appropriations.

	Reserve for Stabilization ¹	Operating (Deficit)	Fund Balance
Balance, April 1, 1988	9,674,624	11,641,416	21,316,040
<i>Add</i>			
Producers premiums		13,300,554	
Government premiums (Vote 10)		13,300,554	
Miscellaneous		116,221	
Total revenue		26,717,329	26,717,329
<i>Less Indemnities</i>			
Beef producers		7,231,311	
Berry producers		3,965,553	
Greenhouse producers		18,147	
Potato producers		1,553,865	
Processed vegetable producers		207,388	
Sheep producers		17,813	
Swine producers		7,303,653	
Tree-fruit producers		5,052,137	
Total indemnity		25,349,867	25,349,867
Balance, March 31, 1989	9,674,624	13,008,878	22,683,502

¹ In fiscal 1979/80 a special contribution of \$10 million was given by the Government to this account to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further \$1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1989, \$9,674,624 remains of this reserve.

Farm Products Industry Improvement

This account was originally created as a fund under the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to encourage and assist the continued development and expansion of the agricultural industry in the province through grants and loan guarantees for agricultural processors.

Revenue is derived from the sale of assets and from the collection of payments under guarantees. Expenditures include loan guarantee payments and grants to agricultural industry processors. Administration costs are funded through voted appropriations.

Balance, March 31, 1988 and 1989	<u>10,184,161</u>
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Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act* (S.B.C. 1986, chap. 8). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others.

Balance, April 1, 1988		1,779,628
<i>Add</i>		
Transfer from General Fund (Vote 41)	200,000	
Interest	<u>0</u>	
		200,000
<i>Less</i>		
Salaries and benefits	10,951	
Operating costs	<u>1,965,159</u>	
		<u>1,976,110</u>
Balance, March 31, 1989		<u><u>3,518</u></u>

Fund For Excellence In Education

This account was established by the *Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6) to provide \$600,000,000 to improve the quality of education over three years. The account was used to provide funding to school districts, colleges, institutes, universities and other educational institutions, including financing for adjustments to the operating budgets of school districts, colleges, institutes and universities, and special initiatives to improve the quality of teaching and research and to respond to economic development opportunities. In addition, funding was made available to establish centres of excellence, to modernize facilities and equipment, to improve efficiency in operations and to support the participation of qualified students in post-secondary education. This special account was dissolved by the *Education Excellence Appropriation Repeal Act* (S.B.C. 1988, chap. 10) effective April 1, 1988.

Balance, April 1, 1988	279,310,660
Dissolution of Special Account	<u>279,310,660</u>
Balance, March 31, 1989	<u><u>0</u></u>

Health Improvement Fund

This account was established in 1986/87 with the passage of the *Health Improvement Appropriation Act* (S.B.C. 1986, chap. 9) to provide \$720,000,000 to maintain and improve health services over three years. The account is used to finance adjustments to operating budgets, to meet health care utilization pressures, to improve hospital care and medical services, and to fund new initiatives in preventive and community care. This special account was dissolved by the *Health Improvement Appropriation Repeal Act* (S.B.C. 1988, chap. 11) effective April 1, 1988.

Balance, April 1, 1988	360,039,077	
Dissolution of Special Account.....	<u>360,039,077</u>	
Balance, March 31, 1989.....		<u><u>0</u></u>

Habitat Conservation Fund

This account was originally created as a fund under the *Miscellaneous Statutes Amendment Act (No. 2), 1981* which amended the *Wildlife Act* (S.B.C. 1982, chap. 57), to establish a fund for the purpose of the enhancement of fish and wildlife and their habitat. It was changed to Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

Revenue is credited to the account from surcharges on angling, hunting, guiding and trapping licences, and from bequests, donations and fund raising projects undertaken on behalf of the account. Expenditure includes projects to enhance fish and wildlife populations, the habitat on which they depend, or habitat acquisitions, promotion and educational projects, and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1988		1,125,427	
Add			
Fees and licences.....	1,455,141		
Interest.....	107,877		
Other	<u>11,616</u>		
		1,574,634	
Less			
Salaries and benefits	76,775		
Operating costs	1,954,268		
Asset acquisitions	16,560		
Grants and contributions	<u>40,000</u>		
		2,087,603	
Balance, March 31, 1989.....			<u><u>612,458</u></u>

Industrial Development Assistance Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to \$500,000 to stimulate investment in new industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	27,359,636	
Less		
Loans and advances	<u>1,283,491</u>	
Balance, March 31, 1989.....		<u><u>26,076,145</u></u>

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This account was originally created as a revolving fund by authority of the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). Its purpose is to enable the repayment of loans with interest, made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be paid into an account and be used on a revolving basis to make further loans under the program.

Balance, April 1, 1988.....	31,449,452
<i>Add</i>	
Interest.....	2,392,306
<i>Less</i>	
Other Expenditures.....	12,385,933
Balance, March 31, 1989	<u>21,455,825</u>

Industrial Incentive Fund

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans or make investments to assist the establishment of new industry or the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement or other agreements.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988.....	75,892,976
<i>Add</i>	
Transfer from General Fund	25,000,000
<i>Less</i>	
Loans, investments and advances	33,775,965
Balance, March 31, 1989	<u>67,117,011</u>

Land Titles Survey

This account was originally created as a fund by authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219) and was later changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or re-establishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

Balance, March 31, 1988 and 1989.....	<u>9,298</u>
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Livestock Protection

This account was originally created as a fund under the *Domestic Animal Protection Act* (S.B.C. 1973, chap. 114). It was continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245). and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide compensation to an owner of livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245) are credited to the account as revenue. Expenditures include compensation grants and administration costs.

Balance, April 1, 1988	97,066	
<i>Add</i>		
Licence revenue	10,802	
<i>Less</i>		
Operating costs	1,822	
Grants and contributions	5,334	
		7,156
Balance, March 31, 1989.....		100,712

Lottery Fund

This account was originally created as a fund under the *Lotteries Act* (S.B.C. 1979, chap. 51) and was continued by the *Lottery Act* (R.S.B.C. 1979, chap. 277). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account receives proceeds from the conduct and operation of lotteries by the province; pays the costs of administration of the Act and account; and pays out of the balance of proceeds in grants and certain related expenditures in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

Revenue in excess of funds required for current year expenditures are transferred to the Budget Stabilization Fund.

Balance, April 1, 1988		0
<i>Add</i>		
Revenue, net		189,368,129
<i>Less</i>		
Administration Costs		
Salaries and benefits.....	305,807	
Operating costs.....	256,221	
Asset acquisitions.....	362,669	
		924,697
Grants and Related Expenditures		
Salaries and benefits.....	2,831	
Operating costs.....	1,285,523	
Asset acquisitions.....	14,394	
Grants and contributions.....	83,125,692	
Other expenditures	4,061	
		84,432,501
Transfer to Budget Stabilization Fund.....		79,000,000
		164,357,198
Balance, March 31, 1989.....		25,010,931

Low Interest Loan Assistance Revolving Fund

This account was originally created as a revolving fund by authority of the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account provides a mechanism whereby loans, made by the British Columbia Enterprise Corporation under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account to permit further loans to be made on a revolving basis. The program provides low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

Revenue represents interest on outstanding loans and funds on deposit and additions to the account balance by way of voted expenditure. Expenditures are for administration and other related loan costs.

Balance, April 1, 1988.....	31,959,542	
<i>Add</i>		
Interest.....	2,528,656	
<i>Less</i>		
Administration costs	964,727	
Balance, March 31, 1989		<u>33,523,471</u>

Lumber Export Charge Compensation Fund

This account was originally created as a fund by authority of the *Softwood Lumber Products Export Charge Compensation Act* (S.B.C. 1988, chap. 65). It was charged to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account was to compensate lumber exporters in respect of export charges paid by them in specified circumstances.

Revenue received by the government from Canada under the *Softwood Lumber Products Export Charge Act* (Canada) on or after January 15, 1988, was credited to the account.

Expenditure consists of compensation paid to lumber exporters who qualify under the regulations to the Act, which limit compensation to narrowly-defined circumstances. Administration costs are funded through voted appropriations.

This account was repealed by the *Budget Measures Implementation Act* (S.B.C. 1989, chap. 1) effective April 1, 1989.

Balance, April 1, 1988.....	26,413,759	
<i>Add</i>		
Revenue, net.....	5,782,109	
Balance, March 31, 1989		<u>32,195,868</u>

North East Coal Development

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide money for the construction and initial development phases of coal development in northeastern British Columbia, and for the coordination, planning and administration of the coal project.

The account received a \$20,000,000 appropriation from the General Fund in 1980. No interest or other revenue has since been credited to the account balance. The last expenditures to be made from this account were in 1984/85.

Balance, March 31, 1988 and 1989	<u>8,114,312</u>
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Productivity Fund

This account was originally created as a fund by the *Industrial Relations Act* (R.S.B.C. 1979, chap. 212). The purposes of this account are to assist in making the Province competitive in world markets, to encourage cost savings and productivity, to ensure that gains from productivity are equitably shared by labour, capital and consumers, and to create the potential for new job creation through increased investment in the Province.

The account received a \$500,000 appropriation from the General Fund in 1989. Money may be paid out of the fund on the requisition of the minister in a manner the minister considers appropriate in furtherance of the purposes of the fund.

Balance, April 1, 1988.....	0	
<i>Add</i>		
Transfer from General Fund.....	500,000	
Balance, March 31, 1989		<u>500,000</u>

Provincial Computerization Of Libraries

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and was later changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides grants to public libraries in the province to institute automated cataloguing and circulating systems.

No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1988.....	264,010	
<i>Less</i>		
Grants and contributions.....	143,099	
Balance, March 31, 1989		<u>120,911</u>

Provincial Home Acquisition

This account was originally created as a fund by authority of the *Provincial Home Acquisition Act*, 1967 for the purpose of paying grants to qualified British Columbia residents constructing or purchasing a home or for making loans to be secured by second mortgages. Mortgage financing is also provided from this account under the *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170). The fund was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Account revenue consists of interest on outstanding mortgage principal and account expenditures include associated loan costs. Administration costs are funded through voted appropriations.

Balance, April 1, 1988	425,181,103	
<i>Add</i>		
Mortgage interest.....	33,341,592	
Miscellaneous revenue	615,592	
		33,957,184
<i>Less</i>		
Provision for doubtful accounts	8,905,649	
Extinguishment of doubtful accounts.....	65,174	
Interest rebates	374,811	
Other expenditures	28,182	
		<u>9,373,816</u>
Balance, March 31, 1989		<u>449,764,471</u>

Purchasing Commission Working Capital

This account was established by authority of the *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350) to provide Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to government and participating public bodies, the disposal of surplus materiel of government and participating public bodies, the establishment and operation of warehouses for storage of inventory and surplus materiel, the provision of technical services to support the economic use of supplies by government and participating public bodies, and, in conjunction with the aforementioned purposes, the entry into supply arrangements conducive to the economic well-being of the province pursuant to the public sector purchasing policy.

All expenditures and disbursements are recoverable. Expenditures and disbursements may exceed revenue and receipts in any year by the total of the net surplus or deficiency from operations carried forward from previous years and the statutory financing authority shown in the *Estimates* and provided for by the *Supply Act*. For 1988/89, this statutory financing authority is \$21,000,000.

Balance, April 1, 1988.....		(7,224,871)
<i>Add</i>		
Social Service Tax	9,091	
Other Revenue.....	4,771	
		13,862
<i>Less</i>		
Salaries and benefits.....	1,816,164	
Operating costs.....	2,211,343	
Asset acquisitions.....	12,732,977	
Other expenditures	11,195,378	
Recoveries	(20,713,560)	
		7,242,302
Balance, March 31, 1989		<u>(14,453,311)</u>

Revenue Sharing Fund

This account was originally created as a fund by the *Revenue Sharing Act*, 1977. It was continued as a fund under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid into the account annually from the General Fund by way of a voted appropriation. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Account balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account \$	Current \$	Total \$
Balance, April 1, 1988	29,150,000	6,955,478	36,105,478
<i>Add</i>			
Transfer from Municipal Affairs, Recreation and Culture (Vote 53)	0	239,300,000	239,300,000
Other Revenue		29,675	29,675
<i>Less</i>			
Grants, unconditional		100,203,917	
Grants, conditional			
Municipal basic		8,284,344	
Major municipal highways		6,437,100	
Municipal planning		1,039,049	
Municipal restructure grants		3,458,257	
Regional districts			
—basic		870,000	
—administrative		870,000	
—planning		376,717	
Capital grants			
—sewerage systems		3,599,623	
—water systems		3,502,085	
Sewerage and water study grants		351,088	
Sewerage assistance grants		57,556,514	
Powerline undergrounding grants		109,524	
Water facilities assistance		36,083,720	
		<u>222,741,938</u>	<u>222,741,938</u>
Balance, March 31, 1989	<u>29,150,000</u>	<u>23,543,215</u>	<u>52,693,215</u>

Small Business Forest Enterprise

This account was established by an amendment to the *Forest Act* (R.S.B.C. 1979, chap. 140). The purpose of the account is to identify all revenue incidental to the operation of the Small Business Enterprise Program and to provide an ongoing source of funds to defray the costs of basic silviculture, construction and maintenance of logging roads and bridges, administration and other forest management activities that are incidental to operations that yield small business forest revenue.

Revenue will be provided from the following sources: Small Business Forest Enterprise program/competitive sales program licences, upset stumpage fees, bonus bids, bonus offers, annual rental, trespass charges, scaling fees, and revenue earned as a chargeback for remedial work undertaken on behalf of operators.

Balance, April 1, 1988.....	43,613,996	
<i>Add</i>		
Stumpage revenue	134,455,506	
<i>Less</i>		
Operating costs.....	43,820,012	
Asset acquisitions.....	2,699,325	
	<u>46,519,337</u>	
Balance, March 31, 1989		<u>131,550,165</u>

Small Manufacturers' Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to \$50,000 to stimulate investment in new production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988.....	6,510,710	
<i>Less</i>		
Loans and advances	1,674,303	
Balance, March 31, 1989		<u>4,836,407</u>

South Moresby Implementation

This account was established by the *South Moresby Implementation Account Act* (S.B.C. 1988, chap. 60) and consists of two subaccounts - Forestry Compensation Account and Forest Replacement Account. The purpose of this account, in conjunction with the Government of Canada, is to establish a national park in the South Moresby area of the Queen Charlotte Islands.

This account receives amounts appropriated from the General Fund, contributions from the Government of Canada, and interest earned or attributed to amounts in each subaccount.

Money may be paid out of the account by the Minister of Finance and Corporate Relations in accordance with the agreement made between the Government of Canada and the Province of British Columbia.

	Forest Replacement \$	Forest Compensation \$	Total \$
Balance, April 1, 1988	0	0	0
<i>Add</i>			
Contributions			
Government of Canada	12,000,000	22,109,678	34,109,678
Province of British Columbia	12,000,000	7,690,322	19,690,322
Interest	1,564,209	29,759	1,593,968
	<u>25,564,209</u>	<u>29,829,759</u>	<u>55,393,968</u>
<i>Less</i>			
Salaries and benefits	1,543		1,543
Operating costs	973,120		973,120
Balance, March 31, 1989	<u>24,589,546</u>	<u>29,829,759</u>	<u>54,419,305</u>

Tourism Incentives Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1988	20,091,762	
Less		
Loans and advances	3,282,543	
Balance, March 31, 1989		<u>16,809,219</u>

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act* was continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420) and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

Balance, April 1, 1988	3,097,322	
Add		
Property tax revenue	988,446	
Other revenue	591,061	
		1,579,507
Less		
Salaries and benefits	817,942	
Operating costs	684,315	
Asset acquisitions	173,423	
Grants and contributions	5,441	
		<u>1,681,121</u>
Balance, March 31, 1989		<u>2,995,708</u>

SPECIAL FUNDS Budget Stabilization Fund

This fund was established by the *Budget Stabilization Fund Act* (S.B.C. 1988, chap. 8). The purpose of the fund is to assist in stabilizing the operating revenues of the government. General Fund revenue including Lottery Fund Special Account revenue may be paid into the Fund, if authorized by Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

Balance, April 1, 1988	742,905,582	
<i>Add</i>		
Interest Revenue	77,329,702	
Transfer from General Fund Revenue	591,917,000	
Transfer from Lottery Fund Special Account.....	<u>79,000,000</u>	
		<u>748,246,702</u>
Balance, March 31, 1989		<u><u>1,491,152,284</u></u>

Privatization Benefits Fund

This fund was established by the *Privatization Benefits Fund Act* (S.B.C. 1988, chap. 23). The purpose of the fund is to hold in perpetuity the proceeds of assets disposed of through the privatization program in order to produce revenue for the benefit of the province. All proceeds or a portion of the proceeds from privatization transactions, as specified by the Lieutenant Governor in Council, may be paid into the fund. Accrued earnings from investments shall be paid to the General Fund at March 31 of each year, to be used initially to reduce the deficit and thereafter for general program purposes.

Balance, April 1, 1988	0	
<i>Add</i>		
Proceeds from Privatization Transactions		
B.C. Hydro and Power Authority	220,270,000	
B.C. Enterprise Corporation	43,162,846	
Highway Maintenance	37,295,178	
Forest Nurseries.....	6,501,561	
Other	<u>1,288,120</u>	
	308,517,705	
Interest from investments.....	<u>12,927,676</u>	
		321,445,381
<i>Less</i>		
Transfer to General Fund.....	<u>12,927,676</u>	
Balance, March 31, 1989		<u><u>308,517,705</u></u>

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